

CONSOLIDATED PROFIT AND LOSS ACCOUNT

Year ended 31 March 2005

		2005 HK\$'000	2004 HK\$'000
	Notes		
TURNOVER	5	77,070	60,569
Cost of sales		(24,811)	(17,223)
Gross profit		52,259	43,346
Other revenue	5	1,726	1,636
Selling and distribution costs		(23,417)	(17,101)
Administrative expenses		(23,835)	(22,642)
Other operating expenses		(997)	(558)
PROFIT FROM OPERATING ACTIVITIES	6	5,736	4,681
Finance costs	7	(29)	(19)
PROFIT BEFORE TAX		5,707	4,662
Tax	10	(974)	(1,350)
NET PROFIT FROM ORDINARY ACTIVITIES ATTRIBUTABLE TO SHAREHOLDERS	11	4,733	3,312
EARNINGS PER SHARE			
Basic	12	HK0.79 cent	HK0.55 cent
Diluted	12	HK0.79 cent	HK0.55 cent