

# Consolidated Income Statement 23

For the year ended 30 September 2006

	Notes	2006 HK\$'000	2005 HK\$'000
<b>Revenue and turnover</b>	4	<b>26,808</b>	42,809
Cost of sales		<b>(22,287)</b>	(40,816)
<b>Gross profit</b>		<b>4,521</b>	1,993
Other income	5	<b>4,981</b>	–
Impairment loss on property, plant and equipment		<b>(2,000)</b>	–
Impairment loss on goodwill		<b>(24,000)</b>	(51,761)
Impairment loss on trade and other receivables		<b>(7,135)</b>	–
Administrative and other operating expenses		<b>(13,199)</b>	(9,597)
Selling and distribution costs		–	(359)
<b>Operating loss</b>		<b>(36,832)</b>	(59,724)
Share of profit of an associate		<b>3</b>	–
Gain on disposal of subsidiaries	24.1	–	1,523
Financial income		<b>546</b>	146
Finance costs	6	–	(150)
<b>Loss before taxation</b>	6	<b>(36,283)</b>	(58,205)
Income tax expense	7	–	–
<b>Loss for the year</b>		<b>(36,283)</b>	(58,205)
<b>Attributable to:</b>			
Equity holders of the Company	8	<b>(35,926)</b>	(57,890)
Minority interests		<b>(357)</b>	(315)
<b>Loss for the year</b>		<b>(36,283)</b>	(58,205)
		<b>HK Cents</b>	HK Cents
Dividend	10	–	–
<b>Loss per share for loss attributable to equity holders of the Company</b>	9		
– Basic		<b>(2.98)</b>	(5.63)
– Diluted		<b>(2.94)</b>	N/A