

# CONSOLIDATED INCOME STATEMENT

ANNUAL REPORT 2006

ARTS OPTICAL INTERNATIONAL HOLDINGS LIMITED

For the year ended 31st December, 2006

	NOTES	2006 HK\$'000	2005 HK\$'000
Revenue	6	1,098,960	791,624
Cost of sales		(783,330)	(569,555)
Gross profit		315,630	222,069
Other income	7	42,688	11,117
Distribution costs		(49,300)	(33,075)
Administrative expenses		(112,597)	(91,938)
Other expenses		(15,327)	(2,207)
Finance costs	9	(49)	(21)
Profit before taxation		181,045	105,945
Taxation	10	(17,676)	(10,217)
Profit for the year	11	163,369	95,728
Attributable to:			
Equity holders of the parent		166,483	95,961
Minority interests		(3,114)	(233)
		163,369	95,728
Dividends	14		
– Declared		53,711	68,650
– Proposed		26,856	26,856
		80,567	95,506
Earnings per share	15		
– Basic		43.4 HK cents	25.2 HK cents
– Diluted		N/A	25.1 HK cents