

## Consolidated Profit and Loss Account

For the year ended 31 March 2003

	Note	2003 HK\$'000	2002 HK\$'000 (As restated)
Turnover	3	6,933	22,844
Cost of sales		<u>(3,907)</u>	<u>(28,240)</u>
Gross profit/(loss)		3,026	(5,396)
Other revenues	3	347	1,261
Marketing and promotion costs		(23)	(600)
Staff costs		(14,065)	(33,704)
Depreciation		(949)	(1,591)
Administrative expenses		(10,725)	(18,765)
Other charges	5	<u>(20,875)</u>	<u>(33,670)</u>
Operating loss	6	(43,264)	(92,465)
Finance costs	7	(14,214)	(3,228)
Shares of profit of associates		<u>63</u>	<u>53</u>
Loss before taxation		(57,415)	(95,640)
Taxation	8	<u>(33)</u>	<u>(77)</u>
Loss after taxation		(57,448)	(95,717)
Minority interests		<u>—</u>	<u>(5,436)</u>
Loss attributable to the shareholders	9	<u>(57,448)</u>	<u>(101,153)</u>
Basic loss per share	10		
Current year/prior year as previously reported		<u>16.77 cents</u>	<u>0.70 cents</u>
As retrospectively restated		<u>16.77 cents</u>	<u>34.81 cents</u>