

## FINANCIAL SUMMARY

(Amounts expressed in Hong Kong dollars unless otherwise stated)

### SUMMARY FINANCIAL INFORMATION

#### RESULTS

The following is a summary of the published consolidated results of Egana Jewellery & Pearls Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) for the seventeen-month period ended 31st May, 2002, and the years ended 31st May, 2003, 2004, 2005 and 2006.

	17-month period ended 31st May, 2002 (Restated) \$'000	Year ended 31st May, 2003 (Restated) \$'000	Year ended 31st May, 2004 (Restated) \$'000	Year ended 31st May, 2005 (Restated) \$'000	Year ended 31st May, 2006 \$'000
Turnover	855,738	718,382	977,633	851,352	<b>1,086,684</b>
Cost of sales	(476,590)	(420,431)	(607,521)	(489,344)	<b>(709,640)</b>
Gross profit	379,148	297,951	370,112	362,008	<b>377,044</b>
Other revenues	34,342	33,362	22,266	42,550	<b>48,798</b>
Distribution costs	(162,809)	(101,816)	(152,593)	(158,072)	<b>(152,270)</b>
Administrative expenses	(182,418)	(152,577)	(153,915)	(153,125)	<b>(159,425)</b>
Operating profit	68,263	76,920	85,870	93,361	<b>114,147</b>
Finance costs	(22,972)	(15,745)	(22,448)	(25,515)	<b>(38,264)</b>
Profit before share of profit/(loss) of an associated company	45,291	61,175	63,422	67,846	<b>75,883</b>
Share of profit/(loss) of an associated company	—	—	—	—	<b>—</b>
Profit before taxation	45,291	61,175	63,422	67,846	<b>75,883</b>
Taxation	(3,444)	(3,241)	5,017	5,658	<b>2,424</b>
Profit for the period/year	<u>41,847</u>	<u>57,934</u>	<u>68,439</u>	<u>73,504</u>	<u><b>78,307</b></u>
Attributable to:					
Equity holders of the Company	42,356	57,933	68,438	73,504	<b>78,307</b>
Minority interests	(509)	1	1	—	<b>—</b>
	<u>41,847</u>	<u>57,934</u>	<u>68,439</u>	<u>73,504</u>	<u><b>78,307</b></u>
Earnings per share					
Basic	<u>13.65 cents</u>	<u>18.68 cents</u>	<u>21.98 cents</u>	<u>19.99 cents</u>	<u><b>18.05 cents</b></u>
Diluted*	<u>N/A</u>	<u>N/A</u>	<u>21.37 cents</u>	<u>N/A</u>	<u><b>N/A</b></u>

Note:

\* Diluted earnings per share was not shown for the seventeen-month period ended 31st May, 2002 and for the years ended 31st May, 2003, 2005 and 2006 as there were no share options, warrants or any other outstanding convertible instruments which could have caused dilution as at those dates.

## FINANCIAL SUMMARY

(Amounts expressed in Hong Kong dollars unless otherwise stated)

### SUMMARY FINANCIAL INFORMATION (cont'd)

#### ASSETS AND LIABILITIES

	At 31st May, 2002 (Restated) \$'000	At 31st May, 2003 (Restated) \$'000	At 31st May, 2004 (Restated) \$'000	At 31st May, 2005 (Restated) \$'000	At 31st May, 2006 \$'000
Total assets	759,113	832,744	1,104,199	1,313,871	<b>1,573,654</b>
Total liabilities	(351,568)	(374,484)	(554,810)	(653,377)	<b>(845,982)</b>
Net assets	<u>407,545</u>	<u>458,260</u>	<u>549,389</u>	<u>660,494</u>	<u><b>727,672</b></u>
Equity attributable to equity holders of the Company	407,518	458,232	549,348	660,453	<b>727,630</b>
Minority interests	<u>27</u>	<u>28</u>	<u>41</u>	<u>41</u>	<u><b>42</b></u>
Total equity	<u>407,545</u>	<u>458,260</u>	<u>549,389</u>	<u>660,494</u>	<u><b>727,672</b></u>