

A comparison of the Audited Results and Unaudited Results for the Financial Year ended 31 March 2014

CONSOLIDATED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Audited results FY2014 HK\$'000	Unaudited results FY2014 HK\$'000	Difference HK\$'000	
Continuing operations				
Turnover	91,163	91,163	-	
Cost of sales	(57,347)	(57,347)	-	
Gross profit	33,816	33,816	-	
Other net income / (loss)	4,953	4,651	302	Note 1
Other expenses	(26)	(26)	-	
Distribution expenses	(9,335)	(8,901)	(434)	Note 2
Administrative expenses	(21,369)	(21,244)	(125)	Note 3
Profit / (loss) from operations	8,039	8,296	(257)	
Finance costs	(2,177)	(2,177)	-	
Profit / (loss) from ordinary activities before taxation	5,862	6,119	(257)	
Income tax	(1,787)	(1,787)	-	
Net profit / (loss) for the year	4,075	4,332	(257)	
Other comprehensive loss				
Currency translation differences on foreign operations	(255)	(187)	(68)	Note 4
	(255)	(187)	(68)	
Total comprehensive income	3,820	4,145	(325)	

Note 1 The Group recognised an additional other income of HK\$0.3 million in respect of the reversal of provision for contingent liabilities arising from acquisition of subsidiary in the previous financial year.

Note 2 The Group recognised and additional HK\$0.43 million of marketing expenses, which was previously recorded as prepayment.

Note 3 The Group recognised an additional HK\$48,000 of repair and maintenance expenses, which was previously recorded as prepayment, and an additional HK\$77,000 of depreciation on property, plant and equipment.

Note 4 The Group further recognised currency translation differences arising from foreign subsidiary amounted to HK\$68,000.