

Statements of Changes in Equity

For the year ended 31 March 2001

	Share capital HK\$'000 (note 29)	Non- distributable capital reserves HK\$'000 (note 30)	(Accumulated losses)/ retained profits HK\$'000	Total HK\$'000
Group				
Balance at 1 April 1999				
As previously reported	227,373	125,727	183,989	537,089
Effect of adopting IAS 38 (note 1(a)(i))	–	–	(8,415)	(8,415)
Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii))	–	–	15,158	15,158
As restated	227,373	125,727	190,732	543,832
Issue of shares, net of expenses	54,125	176,275	–	230,400
Exchange differences arising from investments in overseas subsidiaries	–	(1,598)	–	(1,598)
Transfer	–	11,763	(11,763)	–
Profit for the year				
As previously reported	–	–	40,019	40,019
Effect of adopting IAS 38 (note 1(a)(i))	–	–	(1,661)	(1,661)
As restated	–	–	38,358	38,358
Dividends				
As previously reported	–	–	(11,487)	(11,487)
Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii))	–	–	(15,158)	(15,158)
As restated	–	–	(26,645)	(26,645)
Balance at 31 March 2000	281,498	312,167	190,682	784,347
Balance at 1 April 2000				
As previously reported	281,498	312,167	200,758	794,423
Effect of adopting IAS 38 (note 1(a)(i))	–	–	(10,076)	(10,076)
As restated	281,498	312,167	190,682	784,347
Issue of shares, net of expenses	112,609	190,847	–	303,456
Exchange differences arising from investments in overseas subsidiaries	–	354	–	354
Transfer	–	13,691	(13,691)	–
Loss for the year	–	–	(212,203)	(212,203)
Balance at 31 March 2001	394,107	517,059	(35,212)	875,954

The principal accounting policies on pages 36 to 41 and the notes on pages 42 to 74 form an integral part of these financial statements.

Statements of Changes in Equity

For the year ended 31 March 2001

	Share capital HK\$'000 (note 29)	Non- distributable capital reserves HK\$'000 (note 30)	Contributed surplus HK\$'000	(Accumulated losses)/ retained profits HK\$'000	Total HK\$'000
Company					
Balance at 1 April 1999					
As previously reported	227,373	88,901	52,854	2,469	371,597
Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii))	–	–	–	15,158	15,158
As restated	227,373	88,901	52,854	17,627	386,755
Issue of shares, net of expenses	54,125	176,275	–	–	230,400
Profit for the year	–	–	–	10,220	10,220
Dividends					
As previously reported	–	–	–	(11,487)	(11,487)
Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii))	–	–	–	(15,158)	(15,158)
As restated	–	–	–	(26,645)	(26,645)
Balance at 31 March 2000	281,498	265,176	52,854	1,202	600,730
Balance at 1 April 2000	281,498	265,176	52,854	1,202	600,730
Issue of shares, net of expenses	112,609	190,847	–	–	303,456
Loss for the year	–	–	–	(2,482)	(2,482)
Balance at 31 March 2001	394,107	456,023	52,854	(1,280)	901,704

The principal accounting policies on pages 36 to 41 and the notes on pages 42 to 74 form an integral part of these financial statements.