Statements of Changes in Equity

For the year ended 31 March 2001

Effect of adopting IAS 38 (note 1(a)(i)) Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii)) As restated 227,373 125,727 190,732 543, Issue of shares, net of expenses 54,125 Exchange differences arising from investments in overseas subsidiaries - (1,598) - (1, Transfer - 11,763 Profit for the year As previously reported Effect of adopting IAS 38 (note 1(a)(i)) As restated 38,358 38, Dividends As previously reported (11,487) (11,487) (11,487)	7,089 8,415) 5,158
As previously reported Effect of adopting IAS 38 (note 1(a)(i)) Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii)) As restated 227,373 125,727 183,989 (8,415) (8,415) 15,158 15, As restated 227,373 125,727 190,732 543, Issue of shares, net of expenses 54,125 54,125 176,275 - 230, Exchange differences arising from investments in overseas subsidiaries - (1,598) - (1,763) Profit for the year As previously reported As previously reported 40,019 Effect of adopting IAS 38 (note 1(a)(i)) As restated 38,358 38, Dividends As previously reported (11,487) (11,487) (11,487)	8,415)
Effect of adopting IAS 38 (note 1(a)(i)) Effect of adopting IAS 10 (revised 1999) (note 1(a)(ii)) As restated 227,373 125,727 190,732 543, Issue of shares, net of expenses 54,125 Exchange differences arising from investments in overseas subsidiaries - (1,598) - (1, Transfer - 11,763 Profit for the year As previously reported Effect of adopting IAS 38 (note 1(a)(i)) As restated 38,358 38, Dividends As previously reported (11,487) (11,487) (11,487)	8,415)
Effect of adopting IAS 10 (revised 1999)	
(note 1(a)(ii)) — — — — 15,158 15, As restated 227,373 125,727 190,732 543, Issue of shares, net of expenses 54,125 176,275 — 230, Exchange differences arising from investments in overseas subsidiaries — (1,598) — (1, Transfer — 11,763 (11,763) Profit for the year — — 40,019 40, As previously reported — — 40,019 40, Effect of adopting IAS 38 (note 1(a)(i)) — — 38,358 38, Dividends — — — (11,487) (11,487) (11,487)	5,158
As restated 227,373 125,727 190,732 543, Issue of shares, net of expenses 54,125 176,275 - 230, Exchange differences arising from investments in overseas subsidiaries - (1,598) - (1, Transfer - 11,763 (11,763) Profit for the year As previously reported 40,019 40, Effect of adopting IAS 38 (note 1(a)(i)) (1,661) (1, As restated 38,358 38, Dividends As previously reported (11,487) (11,487)	5,156
Issue of shares, net of expenses 54,125 176,275 – 230, 230, 230, 230, 230, 230, 230, 230,	
Exchange differences arising from investments in overseas subsidiaries - (1,598) - (1, 763) Transfer - 11,763 (11,763) Profit for the year 40,019 (1,661) As previously reported (1,661) Effect of adopting IAS 38 (note 1(a)(i)) 38,358 As restated 38,358 Dividends As previously reported (11,487)	3,832
investments in overseas subsidiaries — (1,598) — (1, Transfer — 11,763 (11,763) Profit for the year As previously reported — — — 40,019 — 40, Effect of adopting IAS 38 (note 1(a)(i)) — — — (1,661) — (1,661) — — — 38,358 — 38, Dividends As previously reported — — — — (11,487) — (11,487)	0,400
Profit for the year As previously reported Effect of adopting IAS 38 (note 1(a)(i)) As restated Dividends As previously reported	1,598)
As previously reported	_
Effect of adopting IAS 38 (note 1(a)(i)) - - - (1,661) (1,661) As restated - - 38,358 38, Dividends - - (11,487) (11,487)	
As restated	0,019
Dividends As previously reported - (11,487) (11,487)	1,661)
As previously reported (11,487) (11,	8,358
	1,487)
Effect of adopting IAS 10 (revised 1999)	
(note 1(a)(ii)) – (15,158) (15,	5,158)
As restated – – (26,645) (26,	6,645)
Balance at 31 March 2000 281,498 312,167 190,682 784,	4,347
Balance at 1 April 2000	
	4,423
Effect of adopting IAS 38 (note 1(a)(i)) – (10,076) (10,	0,076)
As restated 281,498 312,167 190,682 784,	4,347
Issue of shares, net of expenses 112,609 190,847 – 303,	3,456
Exchange differences arising from	
	354
Transfer – 13,691 (13,691)	_
Loss for the year – – (212,203) (212,	2,203)
Balance at 31 March 2001 394,107 517,059 (35,212) 875,9	

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		1			
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