

Statements of Changes in Equity

For the year ended 31 March 2002

	Group			Total HK\$'000
	Share capital HK\$'000 (note 25)	Non- distributable capital reserves HK\$'000 (note 26)	Accumulated losses HK\$'000	
Balance at 1 April 2000				
As previously reported	281,498	312,167	200,758	794,423
Effect of adopting HKSSAP 29	–	–	(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 PRC 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
Balance at 1 April 2001	394,107	517,059	(35,212)	875,954
Transfer	–	13,892	(13,892)	–
Loss for the year	–	–	(130,963)	(130,963)
Balance at 31 March 2002	394,107	530,951	(180,067)	744,991

Statements of Changes in Equity

For the year ended 31 March 2002

	Company				Total HK\$'000
	Share capital HK\$'000 (note 25)	Non- distributable capital reserves HK\$'000 (note 26)	Contributed surplus HK\$'000 (note 27)	Accumulated losses HK\$'000	
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
Balance at 1 April 2001	394,107	456,023	52,854	(1,280)	901,704
Loss for the year	–	–	–	(277,105)	(277,105)
Balance at 31 March 2002	394,107	456,023	52,854	(278,385)	624,599