

Condensed Consolidated Statement of Changes in Equity

For the six months ended 30 September 2002

	Share capital HK\$'000	Share premium HK\$'000	Special reserve HK\$'000	Negative goodwill HK\$'000	Exchange reserve HK\$'000	Retained profits HK\$'000	Total HK\$'000
At 1 April 2001							
– as originally stated	–	–	3,880	1,232	(458)	121,216	125,870
– prior period adjustments in respect of:							
– foreign currency translation	–	–	–	–	312	(312)	–
– employee benefits	–	–	–	–	–	(769)	(769)
– as restated	–	–	3,880	1,232	(146)	120,135	125,101
Exchange differences arising on translation of overseas operations not recognised in income statement	–	–	–	–	591	–	591
Profit for the period	–	–	–	–	–	31,136	31,136
At 30 September 2001	–	–	3,880	1,232	445	151,271	156,828
At 1 April 2002							
– as originally stated	23,640	5,987	32,680	1,232	(467)	165,323	228,395
– prior period adjustments in respect of:							
– foreign currency translation	–	–	–	–	356	(356)	–
– employee benefits	–	–	–	–	–	(810)	(810)
– as restated	23,640	5,987	32,680	1,232	(111)	164,157	227,585
Exchange differences arising on translation of overseas operations not recognised in income statement	–	–	–	–	137	–	137
Dividend paid	–	–	–	–	–	(10,874)	(10,874)
Loss for the period	–	–	–	–	–	(16,502)	(16,502)
At 30 September 2002	23,640	5,987	32,680	1,232	26	136,781	200,346