At 1 April 2001: As previously reported Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) 37,180 120,336 2,031 (34,185) 330 95,992 223,564 Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) (2,780) - 2,780 As restated 37,180 120,336 2,031 (34,185) 330 97,872 223,564 Issue of shares 5 5 Premium on shares issued 5 2,042 3 Exchange differences on translation of the financial statements of overseas subsidiaries 2,042 Net gains and losses not recognised in the profit and loss account At 1 April 2002: As previously reported As restated 37,185 120,339 2,031 2,036 330 77,789 205,531 Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) (2,780) 2,780 (2,780) 2,780		Notes	Issued share capital HK\$'000	Share premium account HK\$'000	Contributed surplus HK\$'000	Exchange equalisation reserve HK\$'000	Capital redemption reserve HK\$'000	Retained profits HK\$'000	Total HK\$'000
translation* 2, 26(a)	As previously reported Prior year adjustment:		37,180	120,336	2,031	(31,405)	330	95,092	223,564
As restated 37,180 120,336 2,031 (34,185) 330 97,872 223,564 Issue of shares 5 5 Premium on shares issued - 3 - 3 3 Exchange differences on translation of the financial statements of overseas subsidiaries 2,042 2,042 Net gains and losses not recognised in the profit and loss account 2,042 2,042 Net loss for the year 2,042 2,042 Net loss for the year 2,042 2,042 At 1 March 2002 37,185 120,339* 2,031* (32,143)* 330* 77,789* 205,531 At 1 April 2002: As previously reported 37,185 120,339 2,031 (29,363) 330 75,009 205,531 Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) (2,780) - 2,780 - 4 As restated 37,185 120,339 2,031 (32,143) 330 77,789 205,531 Issue of shares 25 121 2,780 - 121 Repurchase of shares 25 (134) (101) - 134 (134) (235) Premium on shares issued 25 - 134 134 (134) (235) Premium on shares issued 25 - 134 134 (134) (235) Premium on shares sued 25 - 134 134 (134) (235) Premium on shares sued 25 - 134 134 (134) (235) Premium on shares sued 25 - 134 625 Net gains and losses not recognised in the profit and loss account 625 Net gains and losses not recognised in the profit and loss account 625 Net loss for the year 625 625		2 26(a)	_	_	_	(2.780)	_	2 780	_
Issue of shares		2, 20(a)	37,180	120,336	2,031				223,564
Premium on shares issued - 3 - - - 3 Exchange differences on translation of the financial statements of overseas subsidiaries - - - 2,042 - - 2,042 Net gains and losses not recognised in the profit and loss account - - - - 2,042 - - 2,042 Net loss for the year - - - - - - - 2,042 - - 2,042 Net loss for the year - - - - - - - 2,042 - - 2,042 Net James for the year - - - - - - - - 2,042 - - - 2,042 - <td< td=""><td></td><td></td><td>, ,</td><td>,,,,,,,</td><td>,</td><td>(3, 7, 3, 3,</td><td></td><td>- ,-</td><td>-,</td></td<>			, ,	,,,,,,,	,	(3, 7, 3, 3,		- ,-	-,
of overseas subsidiaries - - 2,042 - 2,042 Net gains and losses not recognised in the profit and loss account - - - 2,042 - - 2,042 Net loss for the year - - - - - - - (20,083) (20,083) At 3 March 2002 37,185 120,339* 2,031* (32,143)* 330* 77,789* 205,531 At 1 April 2002: As previously reported 37,185 120,339* 2,031 (29,363) 330 75,009 205,531 Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) - - - (2,780) - 2,780 - As restated 37,185 120,339 2,031 (32,143) 330 77,789 205,531 Issue of shares 25 121 - - - - 121 Repurchase of shares 25 (134) (101) - - 134 (134) (235) <td>Premium on shares issued Exchange differences on translation</td> <td></td> <td>5 -</td> <td>3</td> <td>-</td> <td>-</td> <td>-</td> <td>- -</td> <td></td>	Premium on shares issued Exchange differences on translation		5 -	3	-	-	-	- -	
in the profit and loss account 2,042 2,042 Net loss for the year						2,042			2,042
At 31 March 2002 37,185 120,339* 2,031* (32,143)* 330* 77,789* 205,531 At 1 April 2002: As previously reported 37,185 120,339 2,031 (29,363) 330 75,009 205,531 Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) (2,780) - 2,780 - As restated 37,185 120,339 2,031 (32,143) 330 77,789 205,531 Issue of shares 25 121 134 (134) (235) Premium on shares issued 25 - 134 134 (134) (235) Premium on shares issued 25 - 134 625 - 625 Net gains and losses not recognised in the profit and loss account 625 - 625 Net loss for the year 625 - (9,978) (9,978) Interim 2003 dividend 12 (3,713) (3,713)						2,042			2,042
At 1 April 2002: As previously reported	Net loss for the year		_	_	_	_	_	(20,083)	(20,083)
As previously reported 37,185 120,339 2,031 (29,363) 330 75,009 205,531 Prior year adjustment: SSAP 11 "Foreign currency translation" 2, 26(a) (2,780) - 2,780 - As restated 37,185 120,339 2,031 (32,143) 330 77,789 205,531 Issue of shares 25 121 134 (134) (235) Premium on shares issued 25 - 134 134 (134) (235) Premium on shares issued 25 - 134 134 Exchange differences on translation of the financial statements of overseas subsidiaries 625 - 625 Net gains and losses not recognised in the profit and loss account 625 625 Net loss for the year 625 (9,978) (9,978) Interim 2003 dividend 12 (3,713) (3,713)	At 31 March 2002		37,185	120,339*	2,031	* (32,143)	* 330*	77,789*	205,531
translation" 2, 26(a) - - - (2,780) - 2,780 - As restated 37,185 120,339 2,031 (32,143) 330 77,789 205,531 Issue of shares 25 121 - - - - - 121 Repurchase of shares 25 (134) (101) - - 134 (134) (235) Premium on shares issued 25 - 134 - - - - 134 (235) Premium on shares issued 25 - 134 - - - - 134 (235) Premium on shares issued 25 - 134 - - - - 134 - - - - 134 - - - - 134 - - - - 625 - - - 625 - - - 625 - - <td>As previously reported Prior year adjustment:</td> <td></td> <td>37,185</td> <td>120,339</td> <td>2,031</td> <td>(29,363)</td> <td>330</td> <td>75,009</td> <td>205,531</td>	As previously reported Prior year adjustment:		37,185	120,339	2,031	(29,363)	330	75,009	205,531
Issue of shares 25 121 - - - - 121 Repurchase of shares 25 (134) (101) - - 134 (134) (235) Premium on shares issued 25 - 134 - - - - 134 Exchange differences on translation of the financial statements - - - 625 - - 625 Net gains and losses not recognised in the profit and loss account - - - 625 - - 625 Net loss for the year - - - - - 625 Interim 2003 dividend 12 - - - - - (9,978) (9,978)		2, 26(a)	-	-	_	(2,780)	-	2,780	_
Repurchase of shares 25 (134) (101) - - 134 (134) (235) Premium on shares issued 25 - 134 - - - - 134 Exchange differences on translation of the financial statements - - - - 625 - - - 625 Net gains and losses not recognised in the profit and loss account - - - - 625 - - 625 Net loss for the year - - - - - - 625 Interim 2003 dividend 12 - - - - - - (9,978)	As restated		37,185	120,339	2,031	(32,143)	330	77,789	205,531
Premium on shares issued 25 - 134 - - - - - 134 Exchange differences on translation of the financial statements of overseas subsidiaries - - - - 625 - - 625 Net gains and losses not recognised in the profit and loss account - - - - 625 - - 625 Net loss for the year - - - - - - - 625 Interim 2003 dividend 12 - - - - - - (9,978) (9,978)	Issue of shares	25	121	_	_	_	_	_	121
Premium on shares issued 25 - 134 - - - - - 134 Exchange differences on translation of the financial statements of overseas subsidiaries - - - - 625 - - 625 Net gains and losses not recognised in the profit and loss account - - - - 625 - - 625 Net loss for the year - - - - - - - 625 Interim 2003 dividend 12 - - - - - - (9,978)	Repurchase of shares	25	(134)	(101)	_	_	134	(134)	(235)
Net gains and losses not recognised in the profit and loss account - - - 625 - - 625 Net loss for the year - - - - - - (9,978) (9,978) Interim 2003 dividend 12 - - - - - (3,713) (3,713)	Exchange differences on translation	25	-	134	-	-	-	-	
in the profit and loss account	of overseas subsidiaries					625			625
Interim 2003 dividend 12						625			625
At 31 March 2003 37,172 120,372* 2,031* (31,518)* 464* 63,964* 192,485		12	 						
	At 31 March 2003		37,172	120,372	2,031	* (31,518)	* 464*	63,964*	192,485

^{*} These reserve accounts comprise the consolidated reserves of HK\$155,313,000 (2002: HK\$168,346,000) in the consolidated balance sheet.