

## Consolidated Statement of Changes in Equity

Year ended 31 March 2003

	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
At 1 April 2001:								
As previously reported		37,180	120,336	2,031	(31,405)	330	95,092	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		–	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		–	–	–	–	–	(20,083)	(20,083)
At 31 March 2002		<u>37,185</u>	<u>120,339*</u>	<u>2,031*</u>	<u>(32,143)*</u>	<u>330*</u>	<u>77,789*</u>	<u>205,531</u>
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)
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		–	–	–	–	–	(9,978)	(9,978)
Interim 2003 dividend	12	–	–	–	–	–	(3,713)	(3,713)
<b>At 31 March 2003</b>		<u><b>37,172</b></u>	<u><b>120,372*</b></u>	<u><b>2,031*</b></u>	<u><b>(31,518)*</b></u>	<u><b>464*</b></u>	<u><b>63,964*</b></u>	<u><b>192,485</b></u>

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