

Consolidated Statement of Changes in Equity

For the year ended 31st March, 2004

	Share capital HK\$'000	Share premium HK\$'000	Asset revaluation reserve HK\$'000	Translation reserve HK\$'000	Accumulated profits (losses) HK\$'000	Total HK\$'000
At 1st April, 2002	82,500	136,694	22,196	(124)	75,632	316,898
Surplus arising on revaluation of property, plant and equipment, net of minority interests' share	—	—	932	—	—	932
Exchange differences arising from translation of financial statements of operations outside Hong Kong	—	—	—	36	—	36
Net gain not recognised in the consolidated income statement	—	—	932	36	—	968
	82,500	136,694	23,128	(88)	75,632	317,866
Issue of shares	16,500	21,450	—	—	—	37,950
Expenses incurred in connection with issue of shares	—	(656)	—	—	—	(656)
Realised on depreciation of property, plant and equipment	—	—	(2,385)	—	2,385	—
Realised on disposal of property, plant and equipment	—	—	514	—	(514)	—
Realised on disposal of subsidiaries	—	—	(8,282)	88	8,282	88
Loss attributable to shareholders	—	—	—	—	(4,380)	(4,380)
Special dividend (<i>note 10</i>)	—	(60,502)	—	—	(133,373)	(193,875)
At 31st March, 2003	99,000	96,986	12,975	—	(51,968)	156,993
Surplus arising on revaluation of property, plant and equipment, net of minority interests' share not recognised in the consolidated income statement	—	—	2,890	—	—	2,890
Realised on depreciation of property, plant and equipment	—	—	(1,244)	—	1,244	—
Realised on disposal of property, plant and equipment	—	—	(1,624)	—	1,624	—
Profit attributable to shareholders	—	—	—	—	3,357	3,357
At 31st March, 2004	99,000	96,986	12,997	—	(45,743)	163,240