

# Statements of Changes in Equity

for the year ended 31 March 2004

	Note	Non-distributable				Total
		Share capital	capital reserves	Contributed surplus	Accumulated losses	
		HK\$'000 (note 27)	HK\$'000 (note 28)	HK\$'000	HK\$'000	HK\$'000
<b>Group</b>						
Balance at 1 April 2002						
As previously reported		394,107	530,951	–	(180,067)	744,991
Effect of adopting SSAP 12	1(l)	–	–	–	768	768
As restated		394,107	530,951	–	(179,299)	745,759
Transfer		–	943	–	(943)	–
Profit for the year						
As previously reported		–	–	–	10,225	10,225
Effect of adopting SSAP 12	1(l)	–	–	–	(2,952)	(2,952)
As restated		–	–	–	7,273	7,273
Balance at 31 March 2003		394,107	531,894	–	(172,969)	753,032
Balance at 1 April 2003						
As previously reported		394,107	531,894	–	(170,785)	755,216
Effect of adopting SSAP 12	1(l)	–	–	–	(2,184)	(2,184)
As restated		394,107	531,894	–	(172,969)	753,032
Transfer		–	8,349	–	(8,349)	–
Loss for the year		–	–	–	(47,465)	(47,465)
Balance at 31 March 2004		<b>394,107</b>	<b>540,243</b>	–	<b>(228,783)</b>	<b>705,567</b>
<b>Company</b>						
Balance at 1 April 2002		394,107	456,023	52,854	(278,385)	624,599
Loss for the year		–	–	–	(1,611)	(1,611)
Balance at 31 March 2003		394,107	456,023	52,854	(279,996)	622,988
Balance at 1 April 2003		394,107	456,023	52,854	(279,996)	622,988
Profit for the year		–	–	–	166,627	166,627
Balance at 31 March 2004		<b>394,107</b>	<b>456,023</b>	<b>52,854</b>	<b>(113,369)</b>	<b>789,615</b>