

CONSOLIDATED SUMMARY STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MARCH 2004

	<i>Note</i>	2004 HK\$'000	2003 HK\$'000 (As restated)
TOTAL EQUITY			
As at 1 April, as previously reported		44,668	345,860
Prior year adjustments in respect of change in accounting policy – deferred taxation	2	<u>(2,783)</u>	<u>(6,835)</u>
As at 1 April, as restated		<u>41,885</u>	<u>339,025</u>
Deficit on revaluation of leasehold properties	30	(3,155)	(2,541)
Exchange difference on translation of the financial statements of foreign entities	30	<u>(106)</u>	<u>521</u>
Net gains and losses not recognised in the consolidated income statement		<u>(3,261)</u>	<u>(2,020)</u>
Rights Issue, net of expenses	27(b)	44,575	–
Top-up Placement, net of expenses	27(c)	14,707	–
Reserve realised upon expiry of warrants	28	(33,392)	–
Net loss for the year		<u>(5,043)</u>	<u>(295,120)</u>
As at 31 March		<u>59,471</u>	<u>41,885</u>

The Notes on pages 29 to 78 form an integral part of these financial statements.