

Consolidated Statement of Changes in Equity

Annual Report 2004

For the year ended 31 March 2004

	Notes	Reserves							Proposed dividend	Total
		Share capital	Share premium account	Contributed surplus	Asset		Retained profits	Sub-total		
					revaluation reserve	Goodwill reserve				
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 April 2002										
As previously reported		41,788	50,901	34,080	23,110	(1,408)	153,825	260,508	6,268	308,564
Adjustment on adoption of SSAP 12 (Revised)	2(a)	-	-	-	(5,333)	-	(1,742)	(7,075)	-	(7,075)
As restated		41,788	50,901	34,080	17,777	(1,408)	152,083	253,433	6,268	301,489
Exercise of share options	25	500	620	-	-	-	-	620	-	1,120
Revaluation deficit on leasehold land and buildings		-	-	-	(360)	-	-	(360)	-	(360)
Adjustment on adoption of SSAP 12 (Revised)	2(a)	-	-	-	642	-	-	642	-	642
Net loss for the year, as previously reported		-	-	-	-	-	(5,957)	(5,957)	-	(5,957)
Adjustment on adoption of SSAP 12 (Revised)	2(a)	-	-	-	-	-	753	753	-	753
Net loss for the year, restated		-	-	-	-	-	(5,204)	(5,204)	-	(5,204)
Final 2002 dividend paid		-	-	-	-	-	-	-	(6,268)	(6,268)
Interim 2003 dividend paid	10	945	1,534	-	-	-	(4,179)	(2,645)	-	(1,700)
Proposed final 2003 dividend	10	-	-	-	-	-	(8,646)	(8,646)	8,646	-
At 31 March 2003 and 1 April 2003										
Placement of new shares	24(c)	5,000	12,855	-	-	-	-	12,855	-	17,855
Revaluation surplus on leasehold land and buildings		-	-	-	3,803	-	-	3,803	-	3,803
Deferred tax credit		-	-	-	956	-	-	956	-	956
Net profit for the year		-	-	-	-	-	39,096	39,096	-	39,096
Final 2003 dividend paid		-	-	-	-	-	-	-	(8,646)	(8,646)
Interim 2004 dividend paid	10	-	-	-	-	-	(4,823)	(4,823)	-	(4,823)
Proposed final 2004 dividend	10	-	-	-	-	-	(9,647)	(9,647)	9,647	-
Proposed special 2004 dividend	10	-	-	-	-	-	(4,823)	(4,823)	4,823	-
At 31 March 2004		48,233	65,910	34,080	22,818	(1,408)	153,857	275,257	14,470	337,960