

# Consolidated Statement of Changes in Equity

For the year ended 31 March 2004  
(Expressed in Hong Kong dollars)

	Note	2004 \$'000	2003 \$'000 (restated)
<b>Shareholders' equity at 1 April</b>			
As previously reported		96,073	90,791
Prior year adjustments arising from change in accounting policy for deferred tax		(353)	(341)
As restated		95,720	90,450
Surplus on revaluation of land and buildings held for own use, net of deferred tax		407	–
Exchange differences on translation of the financial statements of a subsidiary		65	–
<b>Net gains not recognised in the income statement</b>		472	–
<b>(Loss)/profit for the year</b>			
As previously reported			8,082
Prior year adjustment arising from change in accounting policy for deferred tax			(12)
Net (loss)/profit for the year (2003: as restated)	29	(4,355)	8,070
<b>Dividends approved and paid during the year</b>	9	(2,800)	(2,800)
<b>Shareholders' equity at 31 March</b>		89,037	95,720

The notes on pages 27 to 70 form part of these financial statements.