

# Consolidated Statement of Changes in Equity

Year ended 31 March 2004

		Issued share capital	Share premium account	Contributed surplus	Exchange equalisation reserve	Capital redemption reserve	Retained profits	Total
Notes	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 April 2002		37,185	120,339	2,031	(32,143)	330	77,789	205,531
Issue of shares	25	121	134	-	-	-	-	255
Repurchase of shares	25	(134)	(101)	-	-	134	(134)	(235)
Exchange differences on translation of the financial statements of overseas subsidiaries		-	-	-	2	-	-	2
Exchange differences on retranslation of loans of overseas subsidiaries		-	-	-	623	-	-	623
Net gains and losses not recognised in the profit and loss account		-	-	-	625	-	-	625
Net loss for the year		-	-	-	-	-	(9,978)	(9,978)
Interim 2003 dividend	12	-	-	-	-	-	(3,713)	(3,713)
At 31 March 2003 and 1 April 2003		37,172	120,372*	2,031*	(31,518)*	464*	63,964*	192,485
Issue of shares	25	3,012	4,663	-	-	-	-	7,675
Share issue expenses		-	(324)	-	-	-	-	(324)
Exchange differences on translation of the financial statements of overseas subsidiaries		-	-	-	2,869	-	-	2,869
Exchange differences on retranslation of loans of overseas subsidiaries		-	-	-	3,787	-	-	3,787
Net gains and losses not recognised in the profit and loss account		-	-	-	6,656	-	-	6,656
Net loss for the year		-	-	-	-	-	(15,487)	(15,487)
<b>At 31 March 2004</b>		<b>40,184</b>	<b>124,711*</b>	<b>2,031*</b>	<b>(24,862)*</b>	<b>464*</b>	<b>48,477*</b>	<b>191,005</b>

\* These reserve accounts comprise the consolidated reserves of HK\$150,821,000 (2003: HK\$155,313,000) in the consolidated balance sheet.