

	Issued share capital HK\$'000	Share premium account HK\$'000	Capital redemption reserve HK\$'000	Fixed asset revaluation reserve HK\$'000	Retained profits/ (accumulated losses) HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000
At 30 April 2002	23,000	85,344	-	200	2,363	2,300	113,207
Final dividend declared	-	-	-	-	-	(2,300)	(2,300)
Repurchase of shares – note 27	(258)	(337)	258	-	(258)	-	(595)
Surplus on revaluation and net gains not recognised in the profit and loss account	-	-	-	419	-	-	419
Net loss for the year	-	-	-	-	(7,959)	-	(7,959)
Interim 2003 dividend – note 12	-	(2,760)	-	-	-	-	(2,760)
Proposed final 2003 dividend – note 12	-	(1,365)	-	-	-	1,365	-
At 30 April 2003 and 1 May 2003	22,742	80,882	258	619	(5,854)	1,365	100,012
Final dividend declared	-	-	-	-	-	(1,365)	(1,365)
Surplus on revaluation and net gains not recognised in the profit and loss account	-	-	-	327	-	-	327
Revaluation reserve released on disposal	-	-	-	(503)	503	-	-
Net loss for the year	-	-	-	-	(26,841)	-	(26,841)
Interim 2004 dividend – note 12	-	(1,365)	-	-	-	-	(1,365)
At 30 April 2004	22,742	79,517*	258*	443*	(32,192)*	-	70,768
Reserves retained by:							
Company and subsidiaries	22,742	79,517	258	443	(31,822)	-	71,138
A jointly-controlled entity	-	-	-	-	(370)	-	(370)
At 30 April 2004	22,742	79,517	258	443	(32,192)	-	70,768

At 30 April 2003, all the above reserves were retained by the Company and its subsidiaries.

* These reserve accounts comprise the consolidated reserves of HK\$48,026,000 (2003: HK\$75,905,000) in the consolidated balance sheet.