

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Unaudited					
	Share capital	Share premium	Exchange reserve	Capital reserve	Retained profits	Total
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
At 1st October, 2001	–	–	(666)	(25,694)	105,089	78,729
Profit attributable to shareholders	–	–	–	–	10,080	10,080
Shares issued for share swap on group restructuring	3,000	–	–	–	–	3,000
Proceeds from Initial Public Offer	5,712	55,978	–	–	–	61,690
Initial Public Offer expenses	–	(10,100)	–	–	–	(10,100)
Capitalisation issue	23,928	(23,928)	–	23,928	–	23,928
Exchange differences	–	–	239	–	–	239
At 31st March, 2002	<u>32,640</u>	<u>21,950</u>	<u>(427)</u>	<u>(1,766)</u>	<u>115,169</u>	<u>167,566</u>

	Unaudited						
	Share capital	Share premium	Exchange reserve	Capital reserve	Capital redemption reserve	Retained profits	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1st October, 2002	32,640	21,950	(420)	(1,766)	–	108,170	160,574
Profit attributable to shareholders	–	–	–	–	–	2,167	2,167
2002 final dividend	–	–	–	–	–	(3,219)	(3,219)
Repurchase of shares	(450)	(2,902)	–	–	450	(450)	(3,352)
Exchange differences	–	–	(787)	–	–	–	(787)
At 31st March, 2003	32,190	19,048	(1,207)	(1,766)	450	106,668	155,383