

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2003

		2003	2002
	Note	HK\$'000	restated HK\$'000
Shareholders' equity at 1 April			
– As previously reported		420,849	458,243
– Opening balance adjustment against retained profits arising from the change in accounting policy for long service payments		–	(3,328)
		<u>420,849</u>	<u>454,915</u>
– Prior period adjustment arising from the change in accounting policy for short-term employee benefits	2	(925)	(925)
As restated		<u>419,924</u>	<u>453,990</u>
Exchange difference on translation of the accounts of foreign entities		3,056	(1,444)
Net gains/(losses) not recognised in the profit and loss account		<u>3,056</u>	<u>(1,444)</u>
Net profit/(loss) for the year		<u>30,562</u>	<u>(32,416)</u>
Dividends approved during the year	9	<u>(12,425)</u>	<u>–</u>
Movements in share capital:			
– Shares repurchased and cancelled	23	(573)	(93)
– Premium paid on repurchase of shares	24	(1,015)	(113)
Net decrease in shareholders' equity arising from capital transactions with shareholders		<u>(1,588)</u>	<u>(206)</u>
Shareholders' equity at 31 March		<u><u>439,529</u></u>	<u><u>419,924</u></u>