

# Consolidated Statement of Changes in Equity

Year ended 31 March 2004

	Issued share capital HK\$'000	Share premium account HK\$'000	Goodwill reserve HK\$'000	Capital redemption reserve HK\$'000	Contributed surplus HK\$'000	Exchange fluctuation reserve HK\$'000	Accumulated losses HK\$'000	Total HK\$'000
At 1 April 2002	86,194	259,399	(9,623)	556	449,820	(1,161)	(521,615)	263,570
As previously reported								
Prior year adjustment:								
SSAP12- restatement of deferred tax (note 15)	-	-	(4,400)	-	-	-	2,800	(1,600)
As restated	86,194	259,399	(14,023)	556	449,820	(1,161)	(518,815)	261,970
Release on disposal of discontinued operations	-	-	-	-	(638)	1,193	-	555
Impairment of goodwill (as restated) (note 15)	-	-	9,610	-	-	-	-	9,610
Net loss for the year (as restated)	-	-	-	-	-	-	(64,698)	(64,698)
At 31 March 2003 and 1 April 2003	86,194	259,399	(4,413)	556	449,182	32	(583,513)	207,437
Issue of shares (note 25)	7,130	8,201	-	-	-	-	-	15,331
Impairment of goodwill (note 15)	-	-	4,413	-	-	-	-	4,413
Net profit for the year	-	-	-	-	-	-	1,204	1,204
At 31 March 2004	93,324	267,600*	-	556*	449,182*	32*	(582,309)*	228,385

\* These reserve accounts comprise the consolidated reserves of HK\$135,061,000 (2003: HK\$121,243,000) in the consolidated balance sheet.