

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2022

	Note	Attributable to owners of the Company		
		Share capital HK\$'000	Reserves HK\$'000	Total HK\$'000
Balance at 1 April 2021		310,319	1,019,824	1,330,143
Loss for the year		–	(343,732)	(343,732)
Other comprehensive loss:				
Actuarial loss on retirement benefit obligations		–	(7,510)	(7,510)
Currency translation differences of foreign subsidiaries recorded in translation reserve		–	3,303	3,303
Total comprehensive loss for the year		–	(347,939)	(347,939)
Share award scheme:				
Value of employee services	25 & 26	–	324	324
Unclaimed dividends forfeited	26	–	380	380
Total transactions with owners, recognised directly in equity		–	704	704
Balance at 31 March 2022		310,319	672,589	982,908

	Note	Attributable to owners of the Company		
		Share capital HK\$'000	Reserves HK\$'000	Total HK\$'000
Balance of 1 April 2020		310,319	1,353,993	1,664,312
Loss for the year		–	(351,368)	(351,368)
Other comprehensive income:				
Actuarial loss on retirement benefit obligations		–	(105)	(105)
Cash flow hedges, net of tax		–	20	20
Currency translation differences of foreign subsidiaries recorded in translation reserve		–	16,083	16,083
Total comprehensive loss for the year		–	(335,370)	(335,370)
Share award scheme:				
Value of employee services	25 & 26	–	773	773
Employee share option scheme:				
Value of employee services	25 & 26	–	8	8
Unclaimed dividends forfeited	26	–	420	420
Total transactions with owners, recognised directly in equity		–	1,201	1,201
Balance at 31 March 2021		310,319	1,019,824	1,330,143

The notes and disclosures on pages 154 to 209 are an integral part of these consolidated financial statements.