

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2023

	Note	Attributable to owners of the Company		
		Share capital HK\$'000	Reserves HK\$'000	Total HK\$'000
Balance at 1 April 2022		<b>310,319</b>	<b>672,589</b>	<b>982,908</b>
Profit for the year		–	<b>58,247</b>	<b>58,247</b>
Other comprehensive loss:				
Actuarial gain on retirement benefit obligations		–	<b>8,490</b>	<b>8,490</b>
Currency translation differences of foreign subsidiaries recorded in translation reserve		–	<b>(9,063)</b>	<b>(9,063)</b>
Total comprehensive income for the year		–	<b>57,674</b>	<b>57,674</b>
Share award scheme:				
Value of employee services	24 & 25	–	<b>281</b>	<b>281</b>
Unclaimed dividends forfeited	25	–	<b>318</b>	<b>318</b>
Total transactions with owners, recognised directly in equity		–	<b>599</b>	<b>599</b>
Balance at 31 March 2023		<b>310,319</b>	<b>730,862</b>	<b>1,041,181</b>

	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	24 & 25	–	324	324
Unclaimed dividends forfeited	25	–	380	380
Total transactions with owners, recognised directly in equity		–	704	704
Balance at 31 March 2022		310,319	672,589	982,908

The notes and disclosures on pages 166 to 214 are an integral part of these consolidated financial statements.