

Consolidated Statement of Changes In Equity

For the year ended 31 March 2021

| | Note | Attributable to owners of the Company | | |
|--|---------|---------------------------------------|----------------------|-------------------|
| | | Share capital HK\$'000 | Reserves HK\$'000 | Total HK\$'000 |
| Balance at 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 |

| | Note | Attributable to owners of the Company | | |
|--|---------|---------------------------------------|----------------------|-------------------|
| | | Share capital HK\$'000 | Reserves HK\$'000 | Total HK\$'000 |
| Balance of 1 April 2019 | | 309,560 | 2,152,722 | 2,462,282 |
| Loss for the year | | – | (515,936) | (515,936) |
| Other comprehensive loss: | | | | |
| Actuarial gain on retirement benefit obligations | | – | 1,992 | 1,992 |
| Cash flow hedges, net of tax | | – | 61 | 61 |
| Currency translation differences of foreign subsidiaries recorded in translation reserve | | – | (21,732) | (21,732) |
| Total comprehensive loss for the year | | – | (535,615) | (535,615) |
| Share award scheme: | | | | |
| Value of employee services | 25 & 26 | – | 1,603 | 1,603 |
| Employee share option scheme: | | | | |
| Value of employee services | 25 & 26 | – | 1,536 | 1,536 |
| Issue of shares upon scrip dividend of 2018/19 final dividend | 25 & 26 | 759 | 12,063 | 12,822 |
| Unclaimed dividends forfeited | 26 | – | 288 | 288 |
| Dividend: | | | | |
| 2018/19 final dividend | 26 | – | (278,604) | (278,604) |
| Total transactions with owners, recognised directly in equity | | 759 | (263,114) | (262,355) |
| Balance at 31 March 2020 | | 310,319 | 1,353,993 | 1,664,312 |

The notes and disclosures on pages 159 to 217 are an integral part of these consolidated financial statements.