CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2024 (expressed in Hong Kong Dollars)

| | Capital \$'000 | Accumulated surplus \$'000 | Total \$'000 |
|---|-------------------|----------------------------|-----------------|
| Balance at 1 April 2022 | 10,000,000 | 43,809,500 | 53,809,500 |
| Deficit and total comprehensive income for the year | | (3,529,708) | (3,529,708) |
| Balance at 31 March 2023 | 10,000,000 | 40,279,792 | 50,279,792 |
| Balance at 1 April 2023 | 10,000,000 | 40,279,792 | 50,279,792 |
| Deficit and total comprehensive income for the year | | (3,920,282) | (3,920,282) |
| Balance at 31 March 2024 | 10,000,000 | 36,359,510 | 46,359,510 |

The notes on pages 119 to 161 form part of these consolidated financial statements.