

Carreras Group Ltd. 2000

Statement of Changes in Stockholders' Equity

YEAR ENDED MARCH 31, 2000

The Group

	Notes	Capital reserves			Revenue reserves			Total \$'000
		Share capital \$'000	Realised \$'000	Unrealised \$'000	Replace- ment reserve \$'000	Unappro- priated profits \$'000	Insurance claims \$'000	
Balance at March 31, 1998		60,680	51,781	1,828,488	18,616	5,181,521	270,564	7,411,650
Revaluation adjustments		-	-	121,345	-	-	-	121,345
Net gain on translation of foreign subsidiary		-	-	2,648	-	(267)	16,823	19,204
Reserves arising on acquisition of minority shareholding in a subsidiary		-	-	139,692	-	-	-	139,692
Net gains/(losses) not recognised in the profit and loss account		-	-	263,685	-	(267)	16,823	280,241
Provision for the year		-	-	-	23,788	-	-	23,788
Net profit for the year attributable to stockholders		-	-	-	-	2,418,194	-	2,418,194
Dividends	17	-	-	-	-	(691,752)	-	(691,752)
Transfer from/(to) profit and loss account		-	2,335	(253)	-	(115,641)	113,559	-
Utilisation for the year		-	-	-	(14,013)	-	-	(14,013)

Balance at March 31, 1999	60,680	54,116	2,091,920	28,391	6,792,055	400,946	9,428,108
Revaluation adjustments	-	-	93,336	-	-	-	93,336
Gain on translation of foreign subsidiary	-	-	15,190	-	-	36,878	52,068
Goodwill released on disposal of subsidiary	-	-	900	-	-	-	900
Reserves eliminated on disposal of subsidiary	-	(5,786)	(372,901)	-	-	-	(378,687)
Reserves arising on acquisition of minority shareholding in a subsidiary	-	-	110	-	-	-	110
Net (losses) /gains not recognised in the profit and loss account	-	(5,786)	(263,365)	-	-	36,878	(232,273)
Provision for the year	-	-	-	26,885	-	-	26,885
Net profit for the year attributable to stockholders	-	-	-	-	3,554,840	-	3,554,840
Dividends	17	(1,456,320)	-	-	(1,383,504)	-	(2,839,824)
Transfer from/(to) profit and loss account	-	1,469,591	-	-	(1,388,856)	(80,735)	-
Utilisation for the year	-	-	-	(33,180)	-	-	(33,180)
Capitalisation of bonus issue	60,680	-	-	-	(60,680)	-	-
Balance at March 31, 2000	121,360	61,601	1,828,555	22,096	7,513,855	357,089	9,904,556

The accompanying notes form an integral part of the financial statements.

The company

	Notes	Share capital \$'000	Realised capital reserve \$'000	Unrealised capital reserve \$'000	Unappro- priated profits \$'000	Total \$'000
Balance at March 31,1998		60,680	10,520	225,749	1,099,667	1,396,616
Revaluation adjustments, being net gains not recognised in the profit and loss account		-	-	16,833	-	16,833
Net profit for the year attributable to stockholders		-	-	-	1,005,222	1,005,222
Dividends	17	-	-	-	(691,752)	(691,752)

Transfer from profit and loss account	-	205	-	(205)	-
Balance at March 31,1999	60,680	10,725	242,382	1,412,932	1,726,919
Revaluation adjustments being net gains not recognised in the profit and loss account	-	-	19,126	-	19,126
Net profit for the year attributable to stockholders	-	-	-	2,735,313	2,735,313
Dividends	17	(1,456,320)	-	(1,383,504)	(2,839,824)
Transfer from profit and loss account	-	1,469,492	-	(1,469,492)	-
Capitalisation of bonus issue	60,680	-	-	(60,680)	-
Balance at March 31, 2000	121,360	23,897	261,708	1,234,569	1,641,534
