

Carreras Group Ltd.

Statement of Changes in Stockholders' Equity

Year ended March 31, 2002

The Group

	Note	Capital reserves		Revenue reserves			Total \$'000	
		Share capital \$'000	Realised \$'000	Unrealised \$'000	Replacement reserve \$'000	Unappro- priated profits \$'000		Insurance claims \$'000
Balances at March 31, 2000		121,360	61,601	1,828,555	22,096	7,513,855	357,089	9,904,556
Revaluation adjustments		-	-	46,958	-	-	-	46,958
Gain on translation of foreign subsidiary's financials		-	-	34,837	-	-	24,982	59,819
Net gains not recognised in the profit and loss account		-	-	81,795	-	-	24,982	106,777
Provision for the year		-	-	-	32,196	-	-	32,196
Utilisation for the year		-	-	-	(20,552)	-	-	(20,552)
Net profit for the year attributable to stockholders		-	-	-	-	2,860,192	-	2,860,192
Dividends	18	-	-	-	-	(1,383,504)	-	(1,383,504)
Transfer from/(to) profit and loss account		-	733	-	-	152,914	(153,647)	-
Balances at March 31, 2001		121,360	62,334	1,910,350	33,740	9,143,457	228,424	11,499,665

Revaluation adjustments	-	-	117,190	-	-	-	117,190
Gain on translation of foreign subsidiary's financials	-	-	32,442	-	-	7,693	40,135
Net gains not recognised in the profit and loss account	-	-	149,632	-	-	7,693	157,325
Provision for the year	-	-	-	26,466	-	-	26,466
Utilisation for the year	-	-	-	(11,006)	-	-	(11,006)
Transfer from unrealised to realised reserves	-	6,734	(6,734)	-	-	-	-
Net profit for the year attributable to stockholders	-	-	-	-	2,355,244	-	2,355,244
Dividends	18	-	-	-	(1,456,320)	-	(1,456,320)
Transfer from/(to) profit and loss account	-	5,236	-	-	88,051	(93,287)	-
Balances at March 31, 2002	121,360	74,304	2,053,248	49,200	10,130,432	142,830	12,571,374

The Company

	Note	<u>Capital reserve</u>			Unappropriated profits	Total
		Share Capital	Realised	Unrealised		
		\$'000	\$'000	\$'000	\$'000	\$'000
Balances at March 31, 2000		121,360	23,897	261,708	1,234,569	1,641,534
Revaluation adjustments, being net gains not recognised in the profit and loss account		-	-	(6,957)	-	(6,957)
Net profit for the year attributable to stockholders		-	-	-	1,319,413	1,319,413

Dividends	18	-	-	-	(1,383,504)	(1,383,504)
Transfer from profit and loss account		-	378	-	(378)	-
Balances at 31 March 2001		<u>121,360</u>	<u>24,275</u>	<u>254,751</u>	<u>1,170,100</u>	<u>1,570,486</u>
Revaluation adjustments, being net gains not recognised in the profit and loss account		-	-	20,890	-	20,890
Net profit for the year attributable to stockholders		-	-	-	979,557	979,557
Dividends	18	-	-	-	(1,456,320)	(1,456,320)
Transfer between reserves		-	66,592	(66,592)	-	-
Balances at March 31, 2002		<u>121,360</u>	<u>90,867</u>	<u>209,049</u>	<u>693,337</u>	<u>1,114,613</u>
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