

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the period ended 30th September, 2002

	Share capital (unaudited) HK\$'000	Exchange fluctuation reserve (unaudited) HK\$'000	Retained profits (unaudited) HK\$'000	Total (unaudited) HK\$'000
At 1st April, 2002				
- as previously reported	76,937	–	1,010,847	1,087,784
- prior year adjustment in respect of employee benefits (note 1(e))	–	–	(4,715)	(4,715)
- as restated	<u>76,937</u>	–	<u>1,006,132</u>	<u>1,083,069</u>
Translation of accounts of overseas subsidiary and associated companies	–	464	–	464
Net gains not recognised in the profit and loss account	–	464	–	464
Dividends paid in respect of previous year (note 7(b))	–	–	(12,823)	(12,823)
Net profit for the period	–	–	55,141	55,141
At 30th September, 2002	<u><u>76,937</u></u>	<u><u>464</u></u>	<u><u>1,048,450</u></u>	<u><u>1,125,851</u></u>
At 1st April, 2001				
- as previously reported	76,937	3,342	984,004	1,064,283
- prior year adjustments in respect of :				
- restoration costs on certain premises leased from third parties	–	–	(4,347)	(4,347)
- employee benefits (note 1(e))	–	–	(4,715)	(4,715)
- as restated	<u>76,937</u>	<u>3,342</u>	<u>974,942</u>	<u>1,055,221</u>
Translation of accounts of overseas subsidiary and associated companies	–	(11,358)	–	(11,358)
Net losses not recognised in the profit and loss account	–	(11,358)	–	(11,358)
Transfer from retained profits to exchange fluctuation reserve	–	8,016	(8,016)	–
Net profit for the period	–	–	6,754	6,754
At 30th September, 2001	<u><u>76,937</u></u>	<u><u>–</u></u>	<u><u>973,680</u></u>	<u><u>1,050,617</u></u>