

Consolidated Statement of Changes in Equity

For the year ended 30 September 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Opening balance – Total equity		27,185	20,990
Surplus on revaluation of land and buildings	23	1,507	–
Net gains and losses not recognised in the income statement		1,507	–
Issue of new shares	21	6,000	–
Premium arising from issue of new shares	23	24,000	–
Share issue expenses	23	(5,590)	–
Minority interests arising on acquisition of additional interest in a subsidiary		564	–
Profit attributable to shareholders	23	34,334	26,891
Dividends	8,23	(16,522)	(20,696)
Proposed final dividend	8	4,000	–
Closing balance – Total equity		75,478	27,185