CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2003 – unaudited

(Expressed in Hong Kong dollars)

		Six months ended 30 September	
		2003	2002
			restated
	Note	\$′000	\$'000
Shareholders' equity at 1 April			
– as previously reported		211,189	209,077
– prior year adjustment arising from change			
in accounting policy with respect to income taxes	1(a)	(665)	(245)
– as restated		210,524	208,832
Net (loss)/profit for the period			
– as previously reported			2,719
– prior period adjustment arising from change in			
accounting policy with respect to income taxes	1(a)		(195)
Net (loss)/profit for the period			
(2002: as restated)		(2,642)	2,524
Shareholders' equity at 30 September		207,882	211,356

The notes on pages 5 to 11 form part of this interim financial report.