

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

| | Six months ended 31st October | |
|---|-------------------------------|-------------|
| | 2003 | 2002 |
| | HK\$'000 | HK\$'000 |
| | (Unaudited) | (Unaudited) |
| Total equity, beginning of period | | |
| – as previously reported | 300,259 | 294,006 |
| – effect of adopting SSAP 12 (revised) | (2,895) | (2,894) |
| – as restated | 297,364 | 291,112 |
| Exchange gain arising on translation of the financial statements of foreign subsidiaries and associates not recognised in the consolidated income statement | 65 | 1,582 |
| Profit attributable to shareholders | 8,543 | 5,294 |
| Issue of new shares | – | 3,200 |
| Premium arising from issue of new shares | – | 5,120 |
| Share issue expense | – | (3) |
| Total equity, end of period | 305,972 | 306,305 |