

# CONSOLIDATED SUMMARY STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2003

	Note	2003 HK\$'000	2002 HK\$'000
TOTAL EQUITY			
Balance at beginning of year			
As previously reported		<b>133,022</b>	45,330
Prior year adjustment			
SSAP12 – restatement of deferred tax		<b>(6,363)</b>	–
As restated		<b>126,659</b>	45,330
Exchange differences on translation of the financial statements of foreign entities	22	<b>(402)</b>	367
Surplus on revaluation of land and buildings	22	–	26,513
Deferred tax surplus on revaluation of land and buildings	20, 22	–	(6,363)
Net gains and losses not recognised in the consolidated profit and loss account		<b>(402)</b>	20,517
Net profit from ordinary activities attributable to shareholders		<b>77,244</b>	44,514
Exercise of share options	21, 22	<b>5,329</b>	–
Repurchase of shares	21, 22	<b>(11,102)</b>	–
Dividends paid on ordinary shares	22	<b>(32,854)</b>	(5,750)
Special dividend	22	–	(10,000)
Issue of shares, including share premium		–	40,450
Share issue expenses		–	(8,402)
Balance at end of year		<b>164,874</b>	126,659