

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

For The Year Ended 30th April, 2004 截至二零零四年四月三十日止年度

		2004 二零零四年 HK\$'M 百萬港元	2003 二零零三年 HK\$'M 百萬港元 (restated) (經重列)
Total equity at beginning of year	年初之總權益		
– As originally stated	– 如原先呈列	478	821
– Prior period adjustment on adoption of SSAP 12 (Revised) (note 2)	– 採納會計實務準則第12號 (經修訂) 之前期調整 (附註2)	(2)	(3)
– As restated	– 如重列	476	818
Forfeiture of unclaimed dividends	沒收未領取股息	1	–
Impairment loss on property, plant and equipment	物業、機器及設備之減值虧損	–	(1)
Revaluation deficit on investments in securities	證券投資之重估減值	–	(14)
Profits (losses) not recognised in the income statement	收益表內未確認之溢利 (虧損)	1	(15)
Net profit (loss) for the year	本年度溢利 (虧損) 淨額	10	(477)
Impairment loss on investment revaluation deficit charged to income statement	於收益表扣除投資重估減值之減值虧損	14	–
Issue of shares	發行股份	–	160
Share issue expenses	發行股份開支	–	(10)
Total equity at end of year	年終之總權益	501	476