

# Consolidated Statement of Changes in Equity

For the year ended 30th April 2004

|  | Note | 2004<br>HK\$'000 | 2003<br>HK\$'000<br>(restated) |
|--|------|------------------|--------------------------------|
| Total equity, beginning of year,<br>as previously reported   |      | 300,259          | 294,006                        |
| Effect of adoption of the revised SSAP 12  | 27   | (3,008)          | (2,770)                        |
| Total equity, beginning of year, as restated   |      | 297,251          | 291,236                        |
| Effect of deferred taxation on property<br>revaluation reserve   | 27   | –                | (26)                           |
| Exchange differences arising on translation<br>of the accounts of foreign subsidiaries<br>and associates | 27   | 654              | 1,443                          |
| Net gains not recognised in the<br>consolidated income statement   |      | 654              | 1,417                          |
| Profit/(loss) attributable to shareholders   | 27   | 15,857           | (5,159)                        |
| Issue of new shares  | 26   | –                | 3,200                          |
| Premium arising from issue of new shares   | 27   | –                | 6,560                          |
| Share issue expense  | 27   | –                | (3)                            |
| Total equity, end of year  |      | 313,762          | 297,251                        |