Consolidated Statement of Changes in Equity Year Ended 30 September

	Note	2004 HK\$'000	2003 HK\$'000 (Restated)
Total equity at beginning of the year,		1 001 -10	4 400 004
as previously reported		1,031, 548	1,132,281
Effect of change in accounting policy	2(h)	57	226
Total equity at beginning of the year, as restated		1,031,605	1,132,507
Profits/(losses) not recognised in the consolidated profit and loss account:			
Investment properties revaluation surplus/(deficit)	18	334,600	(84,000)
Profit attributable to shareholders	18	14,670	25,598
Dividends paid		(32,500)	(42,500)
		316,770 	(100,902)
Total equity at end of the year		1,348,375	1,031,605