

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 September 2004

	Note	Reserves				Total HK\$'000
		Share capital HK\$'000	Share premium HK\$'000	Fixed asset revaluation reserve HK\$'000	Retained profits HK\$'000	
At 1 October 2002						
- as previously reported		6,400	32,675	22,880	142,455	204,410
- prior period adjustments in respect of deferred taxation	2(b)	-	-	(6,366)	-	(6,366)
- as restated		6,400	32,675	16,514	142,455	198,044
Issue of shares						
Exercise of warrants		4	264	-	-	268
Exercise of share options		640	35,840	-	-	36,480
Subscribed shares		672	66,528	-	-	67,200
Share issue expenses		-	(2,003)	-	-	(2,003)
Surplus on revaluation of						
leasehold land and buildings	13	-	-	3,809	-	3,809
Surplus on revaluation of						
leasehold land and buildings shared by minority shareholders		-	-	(40)	-	(40)
Effect on deferred taxation	23(a)	-	-	(1,029)	-	(1,029)
Effect on deferred taxation shared						
by minority shareholders		-	-	11	-	11
Net profit for the year		-	-	-	91,065	91,065
Dividends paid	11	-	-	-	(22,880)	(22,880)
At 30 September 2003		7,716	133,304	19,265	210,640	370,925
Representing:						
At 30 September 2003						
after proposed final dividend						353,557
Proposed final dividend (note 11)						17,368
Shareholders' funds						370,925

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		Share capital HK\$'000	Share premium HK\$'000	Fixed asset revaluation reserve HK\$'000	Retained profits HK\$'000	
At 1 October 2003						
- as previously reported		7,716	133,304	26,649	210,243	377,912
- prior period adjustments in respect of deferred taxation	2(b)	-	-	(7,384)	397	(6,987)
- as restated		7,716	133,304	19,265	210,640	370,925
Shares issued on exercise of warrants	24	29	1,818	-	-	1,847
Surplus on revaluation of leasehold land and buildings	13	-	-	24,101	-	24,101
Surplus on revaluation of leasehold land and buildings shared by minority shareholders		-	-	(68)	-	(68)
Reversal of revaluation surplus upon write-off of fixed assets		-	-	(2,623)	-	(2,623)
Reversal of revaluation surplus upon write-off of fixed assets shared by minority shareholders		-	-	26	-	26
Effect on deferred taxation	23(a)	-	-	(7,307)	-	(7,307)
Effect on deferred taxation shared by minority shareholders		-	-	19	-	19
Net profit for the year		-	-	-	66,897	66,897
Dividends paid	11	-	-	-	(29,759)	(29,759)
<b>At 30 September 2004</b>		<b>7,745</b>	<b>135,122</b>	<b>33,413</b>	<b>247,778</b>	<b>424,058</b>
Representing:						
At 30 September 2004						
after proposed final dividend						416,313
Proposed final dividend (note 11)						7,745
Shareholders' funds						424,058