

## Consolidated Statement of Changes in Equity For the year ended October 31, 2002

	<i>Note</i>	<b>2002</b> <i>HK\$'000</i>	2001 <i>HK\$'000</i>
At beginning of the year, as previously reported		<b>405,566</b>	406,887
Effect of adopting SSAP 9 (revised)	29	<b>16,364</b>	17,359
As restated		<b>421,930</b>	424,246
Elimination against reserves of goodwill arising on acquisition of subsidiaries		–	(28,916)
Elimination against reserves of goodwill arising on acquisition of an associate		–	(39)
Deficit on revaluation of non-trading securities		<b>(1,143)</b>	(305)
Exchange differences arising on translation of financial statements of overseas operations		<b>2,267</b>	(5,700)
Net gains (losses) not recognised in the consolidated income statement		<b>1,124</b>	(34,960)
Net profit for the year		<b>16,033</b>	31,193
Dividends paid		<b>(16,364)</b>	(17,359)
Issue of shares, net of expenses			
– On acquisition of subsidiaries		–	18,810
– Exercise of share options		<b>1,405</b>	–
At end of the year		<b>424,128</b>	421,930