

# Consolidated Statement of Changes in Equity for the year ended 31 December 2002

	Note	2002 HK\$'000	2001 HK\$'000 restated
<b>Shareholders' equity at 1 January</b>			
As previously reported		<b>4,799,146</b>	2,744,539
Prior period adjustments arising from changes in accounting policies for:			
– short-term employee benefits	2(b)	<b>(97,404)</b>	(92,851)
– deferred tax assets and liabilities	2(d)	<b>(522,000)</b>	(470,452)
As restated		<b>4,179,742</b>	2,181,236
Adjustments in respect of changes in accounting policies for:			
– defined benefit plans	2(a)	<b>252,500</b>	–
– long service payments	2(c)	<b>(39,945)</b>	–
– provisions		<b>–</b>	1,125,070
		<b>4,392,297</b>	3,306,306
<b>Net profit for the year:</b>			
As previously reported			1,595,542
Prior period adjustments arising from changes in accounting policies for:			
– short-term employee benefits	2(b)		(4,553)
– deferred tax assets and liabilities	2(d)		(51,548)
Profit for the year (2001: as restated)		<b>939,603</b>	1,539,441
Interim dividend paid during the year		<b>(181,638)</b>	(161,456)
Dividend approved in respect of the previous financial year		<b>(589,314)</b>	(504,549)
<b>Shareholders' equity at 31 December</b>		<b>4,560,948</b>	4,179,742

The notes on pages 90 to 116 form part of these financial statements.