

## Consolidated Statement of Changes in Equity

FOR THE YEAR ENDED 30TH SEPTEMBER

	2003 HK\$'000	2002 HK\$'000
Total equity as at beginning of the year, as previously reported	160,574	105,657
Effect of the adoption of SSAP 34	<u>(1,487)</u>	<u>(510)</u>
Total equity as at beginning of the year, as restated	<u>159,087</u>	<u>105,147</u>
(Loss)/profit attributable to shareholders, as restated	(9,784)	6,347
Proceeds from initial public offer	–	61,690
Initial public offer expenses	–	(10,100)
Repurchase of shares	(3,352)	–
Dividends	(4,829)	(4,243)
Exchange differences	<u>(787)</u>	<u>246</u>
Total equity as at end of the year	<u>140,335</u>	<u>159,087</u>