

# Consolidated Summary Statement of Changes in Equity

Year ended 31 December 2003

	<i>Notes</i>	<b>Year ended 31 December 2003 HK\$'000</b>	Nine months ended 31 December 2002 HK\$'000 (Restated)
Total equity — at beginning of year/period		<b>165,536</b>	183,215
Prior year adjustment:			
SSAP 12 — restatement of deferred tax	26, 29	<b>(2,713)</b>	(2,713)
As restated		<b>162,823</b>	180,502
Surplus on revaluation	14, 29	<b>3,404</b>	—
Deferred tax liabilities arising from revaluation	26, 29	<b>(503)</b>	—
Exchange differences on translation of the financial statements of foreign entities	29	<b>85</b>	615
Net gains not recognised in the profit and loss account		<b>2,986</b>	615
Net profit from ordinary activities attributable to shareholders	29	<b>43,324</b>	25,525
Dividends	12, 29	<b>(26,292)</b>	(43,819)
Total equity — at end of year/period		<b>182,841</b>	162,823