

# Consolidated Statement of Changes in Equity

Year ended 31 March 2004

Notes	Issued capital HK\$'000	Share premium account HK\$'000 (Note 28(a))	Reserve fund HK\$'000 (Note 28(a))	Goodwill reserve HK\$'000 (Note 28(a))	Revaluation reserve HK\$'000 (Note 28(a))	Long term investment valuation reserve HK\$'000	Investment property revaluation reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000
At 1 April 2002											
As previously reported	39,956	240,190	-	(138,156)	30,374	(2,059)	-	1,238	307,163	18,380	497,086
Prior year adjustment: SSAP 12 – restatement of deferred tax	25	-	-	5,438	(5,475)	-	-	-	680	-	643
As restated	39,956	240,190	-	(132,718)	24,899	(2,059)	-	1,238	307,843	18,380	497,729
Final 2002 dividend declared	-	-	-	-	-	-	-	-	-	(18,380)	(18,380)
Movement in fair value	-	-	-	-	-	(1,434)	-	-	-	-	(1,434)
Exchange realignments	-	-	-	-	-	-	-	12	-	-	12
Deferred tax charge arising on a change in tax rate	25	-	-	-	(411)	-	-	-	-	-	(411)
Net gains and losses not recognised in the profit and loss account	-	-	-	-	(411)	(1,434)	-	12	-	-	(1,833)
Transfer to profit and loss account on disposal	-	-	-	-	-	(1,914)	-	-	-	-	(1,914)
Net profit for the year	-	-	-	-	-	-	-	-	63,519	-	63,519
Interim 2003 dividend	12	-	-	-	-	-	-	-	(7,991)	-	(7,991)
Proposed final 2003 dividend	12	-	-	-	-	-	-	-	(18,380)	18,380	-
Transfer from retained profits	28(a)	-	-	2,741	-	-	-	-	(2,741)	-	-
At 31 March 2003	39,956	240,190	2,741	(132,718)	24,488	(5,407)	-	1,250	342,250	18,380	531,130
At 1 April 2003											
As previously reported	39,956	240,190	2,741	(138,156)	30,374	(5,407)	-	1,250	342,620	18,380	531,948
Prior year adjustment: SSAP 12 – restatement of deferred tax	25	-	-	5,438	(5,886)	-	-	-	(370)	-	(818)
As restated	39,956	240,190	2,741	(132,718)	24,488	(5,407)	-	1,250	342,250	18,380	531,130
Final 2003 dividend declared	-	-	-	-	-	-	-	-	-	(18,380)	(18,380)
Revaluation surplus	-	-	-	-	-	-	186	-	-	-	186
Movement in fair value	-	-	-	-	-	382	-	-	-	-	382
Exchange realignments	-	-	-	-	-	-	-	289	-	-	289
Net gains and losses not recognised in the profit and loss account	-	-	-	-	-	382	186	289	-	-	857
Transfer to profit and loss account on disposal	-	-	-	-	-	3,803	-	-	-	-	3,803
Net profit for the year	-	-	-	-	-	-	-	-	64,763	-	64,763
Interim 2004 dividend	12	-	-	-	-	-	-	-	(7,991)	-	(7,991)
Proposed final 2004 dividend	12	-	-	-	-	-	-	-	(18,380)	18,380	-
Transfer from retained profits	28(a)	-	-	986	-	-	-	-	(986)	-	-
At 31 March 2004	39,956	240,190*	3,727*	(132,718)*	24,488*	(1,222)*	186*	1,539*	379,656*	18,380	574,182

\* These reserve accounts comprise the consolidated reserves of HK\$515,846,000 (2003: HK\$472,794,000) in the consolidated balance sheet.

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Year ended 31 March 2004

	Issued capital HK\$'000	Share premium account HK\$'000 (Note28(a))	Reserve fund HK\$'000 (Note28(a))	Goodwill reserve HK\$'000 (Note28(a))	Revaluation reserve HK\$'000 (Note28(a))	Long term investment valuation reserve HK\$'000	Investment property revaluation reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000
Reserves retained by:											
Company and subsidiaries	39,956	240,190	3,679	(132,718)	24,488	(1,222)	186	1,110	347,045	18,380	541,094
Associates	-	-	48	-	-	-	-	429	32,611	-	33,088
At 31 March 2004	<u>39,956</u>	<u>240,190</u>	<u>3,727</u>	<u>(132,718)</u>	<u>24,488</u>	<u>(1,222)</u>	<u>186</u>	<u>1,539</u>	<u>379,656</u>	<u>18,380</u>	<u>574,182</u>
Company and subsidiaries	39,956	240,190	2,741	(132,718)	24,488	(5,407)	-	764	318,367	18,380	506,761
Associates	-	-	-	-	-	-	-	486	23,883	-	24,369
At 31 March 2003	<u>39,956</u>	<u>240,190</u>	<u>2,741</u>	<u>(132,718)</u>	<u>24,488</u>	<u>(5,407)</u>	<u>-</u>	<u>1,250</u>	<u>342,250</u>	<u>18,380</u>	<u>531,130</u>