

Consolidated Statement Of Changes In Equity

For The Year Ended 31 March, 2004

	2004 HK\$ million	2003 HK\$ million (Restated)
At the beginning of the year		
- as originally stated	1,213.4	1,306.2
- adjustment on adoption of SSAP 12 (Revised) (note 2)	(3.4)	(8.2)
- as restated	1,210.0	1,298.0
Revaluation increase (decrease) on land and buildings	0.6	(13.8)
Reversal of deferred tax liability arising on revaluation of properties (note 2)	-	2.0
Exchange differences arising on translation of financial statements of operations outside Hong Kong	1.9	6.9
Net profit (loss) not recognised in the consolidated income statement	2.5	(4.9)
Profit (loss) attributable to shareholders	147.7	(44.3)
Dividends paid	-	(39.7)
Shares issued at premium upon exercise of share options	27.0	0.9
At the end of the year	1,387.2	1,210.0