

Consolidated Statement of Changes in Equity

(For the year ended October 31, 2005)

	2005 HK\$'000	2004 HK\$'000
At beginning of the year, as previously reported	471,132	436,492
Effect of adopting SSAP 12 (revised)	–	(7,782)
As restated	471,132	428,710
Surplus (loss) on revaluation of non-trading securities	(26)	427
Exchange difference arising on translation of financial statements of overseas operations	447	5,633
Set-off against deferred tax movement	–	723
Net gains not recognised in the consolidated income statement	421	6,783
Net profit for the year	121,073	45,093
Dividends paid	(45,546)	(11,142)
Shares issued at premium	5,199	3,107
Repurchase of shares	–	(1,419)
	80,726	35,639
At end of the year	552,279	471,132