

# Consolidated Statement of Changes in Equity

Period from 1 April 2002 to 31 December 2002

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	Notes	Issued share capital HK\$'000	Share premium account HK\$'000	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 2001:								
As previously reported		205,127	184,246	33,566	(6,019)	908,350	—	1,325,270
Prior year adjustments#:								
SSAP 30 — Restatement to non-current assets section of balance sheet of goodwill on acquisition of associates		—	—	—	—	3,622	—	3,622
Amortisation of goodwill		—	—	—	—	(181)	—	(181)
SSAP 9 — Dividend		—	—	—	—	—	20,513	20,513
As restated		205,127	184,246	33,566	(6,019)	911,791	20,513	1,349,224
Exchange realignment and net gains and losses not recognised in the profit and loss account		—	—	—	4,218	—	—	4,218
Final dividend approved for the year ended 31 March 2001		—	—	—	—	—	(20,513)	(20,513)
Repurchase and cancellation of own shares	33	(4,462)	(20,468)	—	—	—	—	(24,930)
Net profit for the year		—	—	—	—	143,356	—	143,356
Interim dividend for the year ended 31 March 2002	12	—	—	—	—	(28,338)	—	(28,338)
Proposed final dividend for the year ended 31 March 2002	12	—	—	—	—	(30,100)	30,100	—
At 31 March 2002 and beginning of period		200,665	163,778	33,566	(1,801)	996,709	30,100	1,423,017
Exchange realignment and net gains and losses not recognised in the profit and loss account		—	—	—	(24,924)	—	—	(24,924)
Exchange fluctuation reserve released on disposal of subsidiaries	36(d)	—	—	—	(2,357)	—	—	(2,357)
Final dividend approved for the year ended 31 March 2002		—	—	—	—	—	(30,100)	(30,100)
Repurchase and cancellation of own shares	33	(1,090)	(4,840)	—	—	—	—	(5,930)
Share options exercised	33	1,309	6,809	—	—	—	—	8,118
Net profit for the period		—	—	—	—	101,277	—	101,277
Additional final dividend for year ended 31 March 2002	12	—	—	—	—	(148)	—	(148)
Interim dividend for the period ended 31 December 2002	12	—	—	—	—	(22,569)	—	(22,569)
Proposed final dividend for the period ended 31 December 2002	12	—	—	—	—	(17,673)	17,673	—
At 31 December 2002		<u>200,884</u>	<u>165,747*</u>	<u>33,566*</u>	<u>(29,082)*</u>	<u>1,057,596*</u>	<u>17,673</u>	<u>1,446,384</u>
Reserves retained by:								
Company and subsidiaries at 31 December 2002		<u>200,884</u>	<u>165,747</u>	<u>33,566</u>	<u>(29,082)</u>	<u>1,057,596</u>	<u>17,673</u>	<u>1,446,384</u>
Company and subsidiaries at 31 March 2002		<u>200,665</u>	<u>163,778</u>	<u>33,566</u>	<u>(1,801)</u>	<u>996,709</u>	<u>30,100</u>	<u>1,423,017</u>

# The prior year adjustments represented changes in accounting policies with respect to goodwill and dividends which were disclosed in the Group's annual report for the year ended 31 March 2002.

\* These reserve accounts comprise the consolidated reserves of HK\$1,227,827,000 (31 March 2002: HK\$1,192,252,000) in the consolidated balance sheet.