

STATEMENTS OF CHANGES IN EQUITY

CONSOLIDATED ENTITY

	Share Capital	Share Premium	Revaluation Reserve	Capital Reserves	Foreign Currency Translation Reserve	Retained Profits	Total
	A\$'000	A\$'000	A\$'000	A\$'000	A\$'000	A\$'000	A\$'000
Balance at 1 January 2000	10,512	27,034	–	7,200	11,733	11,232	67,711
Bonus issue	10,512	(10,512)	–	–	–	–	–
SEHK listing expenses	–	(17)	–	–	–	–	(17)
Share of surplus on revaluation of buildings of the Joint Venture	–	–	1,500	–	–	–	1,500
Adjustments arising from the translation of the Joint Venture's financial statements	–	–	–	–	8,641	–	8,641
Loss after income tax for the corresponding period	–	–	–	–	–	(8,101)	(8,101)
Balance at 31 December 2000/ 1 January 2001	21,024	16,505	1,500	7,200	20,374	3,131	69,734
Adjustments arising from the translation of the Joint Venture's financial statements	–	–	–	–	5,230	–	5,230
Loss after income tax for the current period	–	–	–	–	–	(501)	(501)
Balance at 30 June 2001	<u>21,024</u>	<u>16,505</u>	<u>1,500</u>	<u>7,200</u>	<u>25,604</u>	<u>2,630</u>	<u>74,463</u>

STATEMENTS OF CHANGES IN EQUITY (Continued)

CONSOLIDATED ENTITY

	Share Capital	Share Premium	Revaluation Reserve	Capital Reserves	Foreign Currency Translation Reserve	Retained Profits	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance at 1 January 2000	62,465	161,489	–	41,866	7,963	67,312	341,095
Bonus issue	48,251	(48,251)	–	–	–	–	–
SEHK listing expenses	–	(81)	–	–	–	–	(81)
Share of surplus on revaluation of buildings of the Joint Venture	–	–	6,418	–	–	–	6,418
Adjustments arising from the translation of the Joint Venture's financial statements	–	–	–	–	(4,267)	–	(4,267)
Loss after income tax for the corresponding period	–	–	–	–	–	(37,570)	(37,570)
Balance at 31 December 2000/ 1 January 2001	110,716	113,157	6,418	41,866	3,696	29,742	305,595
Adjustments arising from the translation of the Joint Venture's financial statements	–	–	–	–	(4,522)	–	(4,522)
Loss after income tax for the current period	–	–	–	–	–	(2,198)	(2,198)
Balance at 30 June 2001	<u>110,716</u>	<u>113,157</u>	<u>6,418</u>	<u>41,866</u>	<u>(826)</u>	<u>27,544</u>	<u>298,875</u>