CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30th September, 2002

At 1st April 2001 (audited) 55,034 564,363 666 586 514,191 10,718 (246,858) 898,7 Share of reserves by a minority shareholder of a subsidiary — — — (586) — — — (686) — — — (686) — — — (686) — — — (686) — — — (686) — — — — (686) — — — — (670) … (260) … (260) … (270) … (280) …		Share capital	Share premium	Capital redemption reserve	Capital reserve	Contributed surplus	Translation reserve	Accumulated losses	Total
Share of reserves by a minority shareholder of a subsidiary - - (586) - - - (68) Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement - - - (260) - (26) - (26) - (27) (37) (37) 364,363 666 - 514,191 10,458 (255,652) 889,0 - <		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
shareholder of a subsidiary – – – (586) – – – – (6 Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement – – – – – – – (260) – (2 Loss attributable to shareholders – – – – – – (8,794) (8,7 At 30th September, 2001 (unaudited) 55,034 564,363 666 – 514,191 10,458 (255,652) 889,0 Share of reserves by a minority shareholder of a subsidiaries and net gains not recognised in the consolidated income statement – – – – 9 – Exchange difference arising on translation of financial statements of foreign subsidiaries and net gains not recognised in the consolidated income statement – – – – – 72 – Loss attributable to shareholders – – – – 10 – (24,160) (24,191 10,539 (279,812) 864,500 – 514,191 10,530 – 600 – 600 – 514,191 10,530 – 600 – 600 – 600 – 600 –	At 1st April 2001 (audited)	55,034	564,363	666	586	514,191	10,718	(246,858)	898,700
Loss attributable to shareholders (8,794) (8,7 At 30th September, 2001 (unaudited) 55,034 564,363 666 - 514,191 10,458 (255,652) 889,0 Share of reserves by a minority shareholder of a subsidiary 9 - Exchange difference arising on translation of financial statements of foreign subsidiaries and net gains not recognised in the consolidated income statement 72 - Loss attributable to shareholders 72 - Exchange difference arising on translation of financial statements of a subsidiary 72 - Loss attributable to shareholders 72 - Exchange difference arising on translation of financial statements of a subsidiary 10 - Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement (5) - Loss attributable to shareholders (624,892) (624,8	shareholder of a subsidiary Exchange difference arising on translation of financial statements of foreign subsidiaries and net	_	_	_	(586) —	_	_	(586)
At 30th September, 2001 (unaudited) 55,034 564,363 666 — 514,191 10,458 (255,652) 889,0 Share of reserves by a minority shareholder of a subsidiary — — — — 9 — Exchange difference arising on translation of financial statements of foreign subsidiaries and net gains not recognised in the consolidated income statement — — — 72 — Loss attributable to shareholders — — — — 72 — Loss attributable to shareholders — — — — — 2(24,160) (24,1 At 31st March, 2002 (audited) 55,034 564,363 666 — 514,191 10,539 (279,812) 864,5 of a subsidiary — — — — 10 — — Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement — — — — (5) — Loss attributable to shareholders — — — — — — — — Loss attributable to sha	consolidated income statement	_	_	_	_	_	(260) —	(260)
Share of reserves by a minority shareholder of a subsidiary - - - 9 - Exchange difference arising on translation of financial statements of foreign subsidiaries and net gains not recognised in the consolidated income statement - - - 72 - Loss attributable to shareholders - - - 72 - Loss attributable to shareholders - - - 72 - Loss attributable to shareholders - - - - (24,160) (24,1 At 31st March, 2002 (audited) 55,034 564,363 666 - 514,191 10,539 (279,812) 864,5 Reserve realised upon disposal of a subsidiary - - - 10 - Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement - - - (5) - Loss attributable to shareholders - - - - (624,892) (624,8	Loss attributable to shareholders	_	_	_	_	_	_	(8,794)	(8,794)
shareholder of a subsidiary – – – – – 9 – Exchange difference arising on translation of financial statements of foreign subsidiaries and net gains not recognised in the consolidated income statement – – – – – – 72 – Loss attributable to shareholders – – – – – – (24,160) (24,1 At 31st March, 2002 (audited) 55,034 564,363 666 – 514,191 10,539 (279,812) 864,5 Reserve realised upon disposal of a subsidiary – – – – – 10 – Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement – – – – – (5) – Loss attributable to shareholders – – – – – (624,892) (624,8	At 30th September, 2001 (unaudited)	55,034	564,363	666	_	514,191	10,458	(255,652)	889,060
consolidated income statement - - - 72 - Loss attributable to shareholders - - - - (24,160) (24,1 At 31st March, 2002 (audited) 55,034 564,363 666 - 514,191 10,539 (279,812) 864,8 Reserve realised upon disposal - - - 10 - fa subsidiary - - - 10 - Exchange difference arising on - - - 10 - translation of financial statements - - - (5) - Loss attributable to shareholders - - - (624,892) (624,892)	shareholder of a subsidiary Exchange difference arising on translation of financial statements of foreign subsidiaries and net	_	_	_	_	_	9	_	9
At 31st March, 2002 (audited) 55,034 564,363 666 - 514,191 10,539 (279,812) 864,5 Reserve realised upon disposal of a subsidiary 10 - Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement (5) - Loss attributable to shareholders (624,892) (624,8	о 0	_	_	_	_	_	72	_	72
Reserve realised upon disposal of a subsidiary — — — — — — — 10 — Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement — — — — — — — (5) — Loss attributable to shareholders — — — — — — — (624,892) (624,8	Loss attributable to shareholders	_	_	—	-	-	-	(24,160)	(24,160)
Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement (5) - Loss attributable to shareholders (624,892) (624,892)		55,034	564,363	666	-	514,191	10,539	(279,812)	864,981
consolidated income statement (5) Loss attributable to shareholders (624,892) (624,6	of a subsidiary Exchange difference arising on translation of financial statements of foreign subsidiaries and net	_	_	_	-		10	-	10
	•	_	_	_	_	_	(5) —	(5)
At 30th September, 2002 (unaudited) 55,034 564,363 666 - 514,191 10,544 (904,704) 240,0	Loss attributable to shareholders	_	_	_	-	-	-	(624,892)	(624,892)
	At 30th September, 2002 (unaudited)	55,034	564,363	666		514,191	10,544	(904,704)	240,094