

## Consolidated Statement of Changes in Equity

For The Year Ended 31st March 2002

	Note	2002 HK\$'000	2001 HK\$'000
Balance at beginning of the year			
As previously reported		4,604,428	4,956,872
Prior year adjustment	22	–	12,271
As restated		4,604,428	4,969,143
Exchange differences arising on translation of accounts of overseas subsidiaries, jointly controlled entities and associated companies	22	65	(10,123)
Revaluation (deficit) / surplus on investment properties			
Subsidiaries	22	(66,357)	30,087
Associated companies	22	(6,600)	(9,900)
Revaluation surplus on hotel properties	22	107,708	89,172
Revaluation deficit on other properties	22	(14,294)	(5,980)
Release of reserves upon deemed disposal of a subsidiary			
Hotel properties revaluation reserve	22	–	(99,926)
Revenue reserve	22	–	3,096
Net gains / (losses) not recognised in the profit and loss account		20,522	(3,574)
		4,624,950	4,965,569
Loss for the year attributable to shareholders	22	(481,365)	(357,654)
2000 final dividend paid	22	–	(12,271)
Exercise of warrants	21 & 22	153	27
Scrip dividend	21	–	8,757
Balance at end of the year		4,143,738	4,604,428