

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

(Unaudited pro-forma combined)

|  | Share<br>capital<br>HK\$'000 | Share<br>premium<br>account<br>HK\$'000 | Fixed asset<br>revaluation<br>reserve<br>HK\$'000 | Retained<br>profits<br>HK\$'000 | Total<br>HK\$'000 |
|--|------------------------------|---|---|---------------------------------|-------------------|
| Pro-forma issued share capital<br>and reserves as at 1 May 2001  | 200                          | 18,106                                  | –   | 56,318                          | 74,624            |
| Capitalisation issue of shares<br>from share premium account   | 17,050                       | (17,050)                                | –   | –                               | –                 |
| Arising on acquisition of<br>Restaurant Business pursuant<br>to Group Reorganisation<br>(as defined in note 1) | –                            | 55,034                                  | –   | (55,034)                        | –                 |
| Issue of shares  | 5,750                        | 51,750                                  | –   | –                               | 57,500            |
| Share issue expenses   | –                            | (15,362)                                | –   | –                               | (15,362)          |
| Net profit for the period  | –                            | –                                       | –   | 16,360                          | 16,360            |
| Interim and special dividends  | –                            | –                                       | –   | (8,100)                         | (8,100)           |
| Interim dividends  | –                            | –                                       | –   | (4,600)                         | (4,600)           |
| As at 31 October 2001  | <u>23,000</u>                | <u>92,478</u>                           | <u>–</u>  | <u>4,944</u>                    | <u>120,422</u>    |

(Unaudited consolidated)

|                           | Share<br>capital<br>HK\$'000 | Share<br>premium<br>account<br>HK\$'000 | Fixed asset<br>revaluation<br>reserve<br>HK\$'000 | Retained<br>profits<br>HK\$'000 | Total<br>HK\$'000 |
|---------------------------|------------------------------|---|---|---------------------------------|-------------------|
| As at 1 May 2002          | 23,000                       | 85,344                                  | 200   | 2,363                           | 110,907           |
| Net profit for the period | –                            | –                                       | –   | 2,870                           | 2,870             |
| Interim dividends         | –                            | –                                       | –   | (2,760)                         | (2,760)           |
| As at 31 October 2002     | <u>23,000</u>                | <u>85,344</u>                           | <u>200</u>  | <u>2,473</u>                    | <u>111,017</u>    |