

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 September 2002

		Year ended	Period from
		30 September	1 July 2000 to
		2002	30 September
	<i>Note</i>	HK\$000	HK\$000
Opening balance - Total equity		44,343	232,072
Capital reserve on acquisition of an associated company	29	(6,819)	—
Realisation of capital reserve on disposal of subsidiary company	29	11,933	—
Exchange differences on translation of the financial statements of foreign entities	29	<u>—</u>	<u>(1,159)</u>
Net gains (losses) not recognised in the profit and loss account		5,114	(1,159)
Loss for the year/period	28	(115,407)	(329,251)
Realisation of investment revaluation reserve on disposal of subsidiary company	29	12,192	—
Realisation of asset revaluation reserve on disposal of subsidiary company	29	(15,485)	—
Realisation of exchange fluctuation reserve on liquidation of a subsidiary company	29	—	27,992
Realisation of exchange fluctuation reserve on disposal of subsidiary company	29	(32,780)	—
Bonus share issue from share premium account	29	—	(149,064)
Issue of share capital	27	<u>—</u>	<u>263,753</u>
Closing balance - Total equity		<u>(102,023)</u>	<u>44,343</u>