|  | Share capital | Share premium HK\$'000 | Contributed surplus HK\$'000 | Accumulated <br> loss <br> HK ' ${ }^{\prime} 000$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At 31st December 2000 | 48,473 | 144,623 | 152,150 | $(93,686)$ | 251,560 |
| Issue of new shares for acquisition of a subsidiary company | 10,000 | 20,000 | - | - | 30,000 |
| Issue of new shares for cash | 18,650 | 12,350 | - | - | 31,000 |
| Share issue expenses | - | $(1,027)$ | - | - | $(1,027)$ |
| Loss of the year | - | - | - | $(36,303)$ | $(36,303)$ |
| At 31st December 2001 | 77,123 | 175,946 | 152,150 | $(129,989)$ | 275,230 |
| Issue of new shares for cash | 42,480 | - | - | - | 42,480 |
| Loss of the year | - | - | - | $(36,565)$ | $(36,565)$ |
| At 31st December 2002 | 119,603 | 175,946 | 152,150 | $(166,554)$ | 281,145 |

