

Consolidated Statement of Changes in Equity

Period from 1 October 2001 to 31 December 2002

		Issued share capital	Share premium account	Exchange fluctuation reserve	PRC reserve funds	Capital reserve/ (goodwill)	Capital redemption reserve	Investment property revaluation reserve	Retained profits	Proposed final dividend	Total
Notes	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 October 2000:											
As previously reported		31,234	275,941	(3,028)	9,071	(57,941)	4,661	-	255,531	-	515,469
Prior year adjustments:											
SSAP 9-Proposed final dividend for 2000	13	-	-	-	-	-	-	-	-	39,926	39,926
SSAP 34-Accrued paid leave	28	-	-	-	-	-	-	-	(6,909)	-	(6,909)
As restated		31,234	275,941	(3,028)	9,071	(57,941)	4,661	-	248,622	39,926	548,486
Revaluation surplus		-	-	-	-	-	-	213	-	-	213
Exchange realignment		-	-	935	125	-	-	-	-	-	1,060
Net gains and losses not recognised in the profit and loss account											
		-	-	935	125	-	-	213	-	-	1,273
Transfer from retained profits		-	-	-	2,411	-	42	-	(2,453)	-	-
Repurchase of shares		(42)	-	-	-	-	-	-	(522)	-	(564)
Net profit for the year		-	-	-	-	-	-	-	44,118	-	44,118
Impairment of goodwill	33(a)	-	-	-	-	58,672	-	-	-	-	58,672
Capital reserve on acquisition		-	-	-	-	5,330	-	-	-	-	5,330
Declared final dividend for 2000		-	-	-	-	-	-	-	-	(39,926)	(39,926)
Interim dividend for 2001	13	-	-	-	-	-	-	-	(21,834)	-	(21,834)
Proposed final dividend for 2001	13	-	-	-	-	-	-	-	(24,955)	24,955	-
At 30 September 2001		31,192	275,941	(2,093)	11,607	6,061	4,703	213	242,976	24,955	595,555
At 1 October 2001:											
As previously reported		31,192	275,941	(2,093)	11,607	(52,611)	4,703	213	307,647	-	576,599
Prior year adjustments:											
SSAP 9-Proposed final dividend for 2001	13	-	-	-	-	-	-	-	-	24,955	24,955
SSAP 30-Impairment of goodwill	33(a)	-	-	-	-	58,672	-	-	(58,672)	-	-
SSAP 34-Accrued paid leave	28	-	-	-	-	-	-	-	(5,999)	-	(5,999)
As restated		31,192	275,941	(2,093)	11,607	6,061	4,703	213	242,976	24,955	595,555
Exchange realignment		-	-	4,927	-	-	-	-	-	-	4,927
Net gains and losses not recognised in the profit and loss account											
		-	-	4,927	-	-	-	-	-	-	4,927

Consolidated Statement of Changes in Equity (cont'd)

Period from 1 October 2001 to 31 December 2002

Notes	Issued share capital HK\$'000	Share premium account HK\$'000	Exchange fluctuation reserve HK\$'000	PRC reserve funds HK\$'000	Capital reserve/ (goodwill) HK\$'000	Capital redemption reserve HK\$'000	Investment property revaluation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000
Transfer from retained profits	-	-	-	1,045	-	-	-	(1,045)	-	-
Scrip dividends	1,018	15,267	-	-	-	-	-	-	-	16,285
Exercise of share options	228	923	-	-	-	-	-	-	-	1,151
Release upon disposal of subsidiaries	-	-	(2,535)	(4,397)	-	-	-	4,397	-	(2,535)
Release upon disposal of associates and jointly-controlled entity	-	-	367	(2,315)	-	-	-	2,315	-	367
Net loss for the period	-	-	-	-	-	-	-	(23,407)	-	(23,407)
Declared final dividend for 2001	-	-	-	-	-	-	-	-	(24,955)	(24,955)
First interim dividend for 2002 13	-	-	-	-	-	-	-	(3,232)	-	(3,232)
Second interim dividend for 2002 13	-	-	-	-	-	-	-	(3,249)	-	(3,249)
Proposed final dividend for 2002 13	-	-	-	-	-	-	-	(3,249)	3,249	-
At 31 December 2002	32,438	292,131*	666*	5,940*	6,061*	4,703*	213*	215,506*	3,249	560,907
Reserves retained by:										
Company and subsidiaries	32,438	292,131	1,493	5,940	6,061	4,703	213	244,734	3,249	590,962
Jointly-controlled entities	-	-	(827)	-	-	-	-	(29,228)	-	(30,055)
31 December 2002	32,438	292,131	666	5,940	6,061	4,703	213	215,506	3,249	560,907
Company and subsidiaries	31,192	275,941	(1,632)	9,292	6,061	4,703	213	264,291	24,955	615,016
Jointly-controlled entities	-	-	(735)	622	-	-	-	(30,443)	-	(30,556)
Associates	-	-	274	1,693	-	-	-	9,128	-	11,095
30 September 2001	31,192	275,941	(2,093)	11,607	6,061	4,703	213	242,976	24,955	595,555

* *These reserve accounts comprise the consolidated reserves of HK\$525,220,000 (30 September 2001 (restated): HK\$539,408,000) in the consolidated balance sheet.*