

Consolidated Statement of Changes in Equity

Period from 1 October 2001 to 31 December 2002

	Issued capital HK\$ '000	Share premium account HK\$ '000	Contributed surplus HK\$ '000	Capital reserve HK\$ '000	Exchange fluctuation reserve HK\$ '000	Accumu- lated losses HK\$ '000	Total HK\$ '000
At 1 April 2000	62,708	651,862	34,503	–	(10,697)	(958,878)	(220,502)
Capital reduction	(56,437)	–	–	–	–	56,437	–
Issue of shares	18,812	146,737	–	–	–	–	165,549
Goodwill on acquisition of additional interest in a subsidiary	–	–	–	(2,007)	–	–	(2,007)
Exchange realignment	–	–	–	–	116	–	116
Net gains and losses not recognised in the profit and loss account	–	–	–	–	116	–	116
Loss for the period	–	–	–	–	–	(12,724)	(12,724)
At 30 September 2001 and beginning of period	25,083	798,599	34,503	(2,007)	(10,581)	(915,165)	(69,568)
Exchange realignment	–	–	–	–	(262)	–	(262)
Net gains and losses not recognised in the profit and loss account	–	–	–	–	(262)	–	(262)
Loss for the period	–	–	–	–	–	(27,932)	(27,932)
At 31 December 2002	25,083	798,599*	34,503*	(2,007)*	(10,843)*	(943,097)*	(97,762)
* These reserves accounts comprise the consolidated negative reserves of HK\$122,845,000 (30 September 2001: HK\$94,651,000) in the consolidated balance sheet.							
Retained by:							
Company and subsidiaries	25,083	798,599	34,682	(2,007)	(10,222)	(942,878)	(96,743)
Associates	–	–	(179)	–	(621)	(219)	(1,019)
At 31 December 2002	25,083	798,599	34,503	(2,007)	(10,843)	(943,097)	(97,762)
Company and subsidiaries	25,083	798,599	34,682	(2,007)	(10,278)	(909,767)	(63,688)
Associates	–	–	(179)	–	(303)	(5,398)	(5,880)
At 30 September 2001	25,083	798,599	34,503	(2,007)	(10,581)	(915,165)	(69,568)