

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2002

	<i>Note</i>	2002	2001
		HK\$'000	Restated HK\$'000
Shareholders' equity at 1st January			
As previously reported		494,224	507,307
Prior period adjustment arising from changes in accounting policy for employee benefits	9(a)	<u>(1,967)</u>	<u>(2,018)</u>
As restated		<u>492,257</u>	<u>505,289</u>
Surplus on revaluation of investment properties	26	719	12,545
Exchange differences on translation of the financial statements of foreign entities	26	<u>4,436</u>	<u>(794)</u>
Net gains not recognised in the income statement		<u>5,155</u>	<u>11,751</u>
Net loss for the year:			
As previously reported			(24,890)
Prior period adjustment arising from changes in accounting policy for employee benefits	9(a)		<u>51</u>
Net loss for the year (2001: as restated)		<u>(39,656)</u>	<u>(24,839)</u>
Movements in share capital:			
Shares issued under share option scheme	25	–	33
Net share premium received	26	<u>–</u>	<u>23</u>
		<u>–</u>	<u>56</u>
Movements in capital reserve:			
Write off of goodwill	26	<u>(51)</u>	<u>–</u>
Shareholders' equity at 31st December		<u>457,705</u>	<u>492,257</u>

The notes on pages 26 to 67 form part of these financial statements.