Consolidated Summary Statement of Changes in Equity

Year ended 31 December 2002

| | Notes | 2002 HK\$'000 | 2001 <i>HK\$'000</i> |
|---|---------|------------------|-------------------------|
| Total equity at 1 January | | 203,244 | 229,778 |
| Issue of shares, including share premium | 28 & 30 | 65,879 | 8,665 |
| Share issue expenses | 28 & 30 | (324) | - |
| Surplus on revaluation of land and buildings | 30 | - | 15,114 |
| Deferred tax liability arising on revaluation of land and buildings | 30 | - | (5,547) |
| Exchange differences on translation of the financial statements of foreign entities | 30 | 1,043 | (1,956) |
| Net gains not recognised in the consolidated profit and loss account | | 1,043 | 7,611 |
| Net loss for the year attributable to shareholders | 30 | (38,553) | (42,810) |
| Dividends | | - | _ |
| Total equity at 31 December | | 231,289 | 203,244 |