Consolidated Statement of Changes in Equity ▪■

year ended 31 December 2002

	Notes	Issued capital HK$'000	Reserves						Total HK$'000
			Share premium HK$'000	Investment property revaluation reserve HK$'000	Other properties revaluation reserve HK$'000	Capital and other reserves HK$'000	Retained profits/ (Accumulated loss) HK$'000	Sub-total HK$'000	
Balance at 1 January 2001:									
As previously stated		40,911	374,364	9,919	56,265	58,117	18,595	517,260	558,171
Prior year adjustment: SSAP 34 "Employee benefits"	12	–	–	–	–	–	(1,791)	(1,791)	(1,791)
As restated		40,911	374,364	9,919	56,265	58,117	16,804	515,469	556,380
Deficit on revaluation		–	–	(2,400)	–	–	–	(2,400)	(2,400)
Release on liquidation of a subsidiary		–	–	–	–	642	–	642	642
Net profit attributable to shareholders (as restated)		–	–	–	–	–	7,285	7,285	7,285
Balance at 31 December 2001		40,911	374,364	7,519	56,265	58,759	24,089	520,996	561,907
Balance at 1 January 2002:									
As previously stated		40,911	374,364	7,519	56,265	58,759	25,936	522,843	563,754
Prior year adjustment: SSAP 34 "Employee benefits"	12	–	–	–	–	–	(1,847)	(1,847)	(1,847)
As restated		40,911	374,364	7,519	56,265	58,759	24,089	520,996	561,907
Issue of shares		2	1	–	–	–	–	1	3
Deficit on revaluation	14	–	–	(7,200)	–	–	–	(7,200)	(7,200)
Bonus warrants issue expenses		–	(251)	–	–	–	–	(251)	(251)
Net loss attributable to shareholders		–	–	–	–	–	(75,473)	(75,473)	(75,473)
Balance at 31 December 2002		**40,913**	**374,114**	**319**	**56,265**	**58,759**	**(51,384)**	**438,073**	**478,986**
Retained in/(accumulated by):									
Company and subsidiaries		40,913	374,114	319	56,265	58,759	(86,647)	402,810	443,723
Associates		–	–	–	–	–	24,646	24,646	24,646
A jointly-controlled entity		–	–	–	–	–	10,617	10,617	10,617
31 December 2002		**40,913**	**374,114**	**319**	**56,265**	**58,759**	**(51,384)**	**438,073**	**478,986**
Company and subsidiaries		40,911	374,364	7,519	56,265	58,759	(15,832)	481,075	521,986
Associates		–	–	–	–	–	24,646	24,646	24,646
A jointly-controlled entity		–	–	–	–	–	15,275	15,275	15,275
31 December 2001		40,911	374,364	7,519	56,265	58,759	24,089	520,996	561,907