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## **QPL INTERNATIONAL HOLDINGS LIMITED**

## Consolidated Statement of Changes in Equity | 綜合權益變動表

For the year ended 30th April, 2003		截至二零零三年四月三十日止年度	
		二零零三年	二零零二年
		2003	2002
		百萬港元	百萬港元
		НК\$'М	HK\$'M
Total equity at beginning of year	年初之總權益	821	1,293
Impairment loss on property,	物業、機器及設備之		
plant and equipment	減值虧損	(1)	(14)
Revaluation deficit on investments	投資證券之		
in securities	重估減值	(14)	_
Losses not recognised in the	收益表內未確認之		
income statement	虧損	(15)	(14)
Net loss for the year	本年度虧損淨額	(478)	(523)
Issue of shares	發行股份	160	67
Share issue expenses	發行股份開支	(10)	(2)
Total equity at end of year	年終之總權益	478	821