

CONSOLIDATED SUMMARY STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2003

	Notes	2003 HK\$'000	2002 HK\$'000 (Restated)
Total equity at 1 January:			
As previously reported		136,620	184,373
Prior year adjustment:			
Statement of Standard Accounting Practice ("SSAP") 12 – restatement of deferred tax	29, 32	<u>2,002</u>	<u>2,536</u>
As restated		<u>138,622</u>	<u>186,909</u>
Issue of shares	30	28,000	–
Increase in share premium arising from issue of shares	32	36,400	–
Impairment of fixed assets recognised directly in revaluation reserve	32	(3,777)	–
Exchange differences on translation of the financial statements of foreign entities	32	<u>(292)</u>	<u>(715)</u>
Net gains/(losses) not recognised in the profit and loss account		<u>60,331</u>	<u>(715)</u>
Realisation of exchange fluctuation reserve upon disposal of discontinued operations	32	–	1,892
Impairment of goodwill previously eliminated against contributed surplus	32	–	36,500
Net loss from ordinary activities attributable to shareholders	32	<u>(22,827)</u>	<u>(85,964)</u>
Total equity at 31 December		<u><u>176,126</u></u>	<u><u>138,622</u></u>