

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合股本變動表

截至二零零三年十二月三十一日止年度 FOR THE YEAR ENDED 31 DECEMBER 2003

		股本	股份溢價	股本儲備	累計 換算調整	法定儲備	累計虧損	總計
		Share capital	Share premium	Special reserve	Cumulative translation adjustments	Statutory reserve	Accumulated losses	Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
本集團	THE GROUP							
於二零零二年一月一日	At 1 January 2002	68,053	276,724	214,095	2,072	15	(534,445)	26,514
財務重組之影響	Effect of Financial Restructuring	(61,248)	(248,952)	(224,245)	-	-	534,445	-
發行認購股份	Issue of subscription shares	60,000	6,000	-	-	-	-	66,000
出售附屬公司時撇銷	Eliminated on disposal of subsidiaries	-	-	10,150	(2,079)	(15)	-	8,056
本年度虧損淨額	Net loss for the year	-	-	-	-	-	(105,981)	(105,981)
於二零零二年十二月三十一日	At 31 December 2002	66,805	33,772	-	(7)	-	(105,981)	(5,411)
滙兌香港以外地區之業務時之滙兌 差額及未於綜合收益賬確認之收益	Exchange difference on translation of operations outside Hong Kong and gain not recognised in the consolidated income statement	-	-	-	1,179	-	-	1,179
發行認購股份	Issue of subscription shares	15,600	515,400	-	-	-	-	531,000
股份發行開支	Share issue expense	-	(15,208)	-	-	-	-	(15,208)
本年度溢利淨額	Net profit for the year	-	-	-	-	-	57,486	57,486
於二零零三年十二月三十一日	At 31 December 2003	82,405	533,964	-	1,172	-	(48,495)	569,046

於二零零三年十二月三十一日，本集團之累計虧損包括其聯營公司保留之溢利港幣 68,350,000 元（二零零二年：無）。

本集團之特別儲備指所收購附屬公司股份面值及股份溢價與根據一九七七年集團重組而發行之本公司股份面值及股份溢價之差額。

根據於二零零二年六月二十八日完成之財務重組（「財務重組」），有關詳情載於二零零二年六月七日刊發之通函，本集團於二零零一年十二月三十一日之累計虧損已與二零零一年十二月三十一日本公司股本與股份溢價結餘及本集團特別儲備對銷。

At 31 December 2003, the accumulated losses of the Group included profits of HK\$68,350,000 (2002: Nil) retained by its associates.

The special reserve of the Group represented the difference between the nominal value and share premium of the shares of the acquired subsidiaries and the nominal value and share premium of the Company's shares issued pursuant to the group reorganisation in 1977.

Pursuant to a financial restructuring completed on 28 June 2002 ("Financial Restructuring") as detailed in the circular dated 7 June 2002, the accumulated losses of the Group at 31 December 2001 had been eliminated against the share capital and share premium balance of the Company and the special reserve of the Group at 31 December 2001.