

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		943,084	1,036,434
Prior year adjustment:			
SSAP 12 - restatement of deferred tax	34	(9,525)	(5,178)
As restated		933,559	1,031,256
Issue of shares, including share premium	32	4	—
Repurchase of shares, including share premium	32	(551)	(738)
Share repurchase expenses	32 & 34	(2)	(4)
Deferred tax adjustment to leasehold land and building revaluation reserve	31	(713)	(194)
Impairment of fixed assets charged to leasehold land and building revaluation reserve	13 & 34	(2,581)	—
Exchange differences on translation of the financial statements of foreign entities	34	(373)	(926)
Adjustment to the consideration for the acquisition of subsidiaries	34	—	16,155
Net gains/(losses) not recognised in the consolidated profit and loss account		(3,667)	15,035
Impairment of goodwill remaining eliminated against capital reserve	16 & 34	55,873	90,221
Net loss for the year attributable to shareholders (as restated)	34	(173,329)	(202,211)
Total equity at 31 December		<u>811,887</u>	<u>933,559</u>