

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31 December 2003 截至二零零三年十二月三十一日止年度

### GROUP 本集團

		Issued capital 已發行 股本	Contributed surplus 實繳 股本盈餘	Share premium 股份 溢價賬	Property revaluation reserve 物業 重估儲備	Investment properties revaluation reserve 投資物業 重估儲備	Accumulated losses 累計虧損	Total 總額
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1/1/2002	於二零零二年 一月一日							
- as originally stated	- 原列	1	107,016	-	20,056	18,752	(3,241)	142,584
- prior period adjustment	- 前期調整	-	-	-	-	-	1,396	1,396
- as restated	- 重列	1	107,016	-	20,056	18,752	(1,845)	143,980
Capitalisation issue	資本化發行	4,549	-	(4,549)	-	-	-	-
Issue of shares upon listing	於上市時發行股份	1,750	-	33,250	-	-	-	35,000
Arising on Group Reorganisation	集團重組而產生	-	45,613	-	-	-	-	45,613
Share issue expenses	發行股份開支	-	-	(15,364)	-	-	-	(15,364)
Deficit on revaluation	重估虧絀	-	-	-	(455)	(100)	-	(555)
Special dividends paid	已付特別股息	-	(100,114)	-	-	-	-	(100,114)
Net loss for the year	本年度淨虧損	-	-	-	-	-	(74,616)	(74,616)
At 31/12/2002 and 1/1/2003	於二零零二年 十二月三十一日 及二零零三年 一月一日	6,300	52,515	13,337	19,601	18,652	(76,461)	33,944
Reserves transferred to income statement upon disposal	於出售時轉至 收益表之儲備	-	-	-	(18,238)	(18,652)	-	(36,890)
Disposal of subsidiaries	出售附屬公司	-	(22,511)	-	(1,363)	-	-	(23,874)
Contribution from preference shareholders of subsidiaries	來自附屬公司 優先股股東之 貢獻	-	6,000	-	-	-	-	6,000
Net profit for the year	本年度純利	-	-	-	-	-	31,223	31,223
At 31/12/2003	於二零零三年 十二月三十一日	6,300	36,004	13,337	-	-	(45,238)	10,403

The contributed surplus arose on the Group Reorganization on 17 January 2002.

實繳股本盈餘於二零零二年一月十七日本集團重組時出現。

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31 December 2003 截至二零零三年十二月三十一日止年度

### COMPANY

#### 本公司

		Issued capital 已發行 股本	Contributed surplus 實繳 股本盈餘	Share premium 股份 溢價賬	Accumulated losses 累計虧損	Total 總額
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1/1/2002	於二零零二年一月一日	1	-	-	-	1
Capitalisation issue	資本化發行	4,549	-	(4,549)	-	-
Issue of shares upon listing	於上市時發行股份	1,750	-	33,250	-	35,000
Arising on acquisition of Hon Po International Limited	收購漢寶國際有限公司	-	191,463	-	-	191,463
Distribution of special dividends	派付特別股息	-	(100,114)	-	-	(100,114)
Share issue expenses	發行股份開支	-	-	(15,364)	-	(15,364)
Net loss for the year	本年度淨虧損	-	-	-	(81,030)	(81,030)
At 31/12/2002 and 1/1/2003	於二零零二年十二月三十一日 及二零零三年一月一日	6,300	91,349	13,337	(81,030)	29,956
Net profit for the year	本年度純利	-	-	-	5,981	5,981
At 31/12/2003	二零零三年十二月三十一日	6,300	91,349	13,337	(75,049)	35,937

The contributed surplus represented the difference between the nominal value of the shares of the Company issued in exchange for the issued share capital of the subsidiaries and the value of the underlying assets of the subsidiaries pursuant to the Group Reorganisation on 17 January 2002. Subject to the Companies Law of the Cayman Islands and the Articles of Association of the Company, the share premium and contributed surplus are distributable to the shareholders of the Company.

實繳股本盈餘乃根據二零零二年一月十七日本集團重組時，發行本公司股份之面值以換作附屬公司已發行股本與附屬公司之相關股份之面值兩者之差額。根據開曼群島公司法及本公司組織章程細則，股份溢價賬和實繳股本盈餘在若干情況下可分派予本公司股東。

The notes on pages 33 to 71 form an integral part of these financial statements.

載於第33至71頁之附註為該等財務報表之組成部分。