

# Consolidated Statement of Changes in Equity

For the year ended 31st December, 2003

# 綜合權益變動報表

截至二零零三年十二月三十一日止年度

		Share capital	Share premium	Special capital reserve	Capital redemption reserve	Goodwill on consolidation	Exchange reserve	Other non-distributable reserves	Deficit	Total
		股本	股份溢價	特別資本儲備	資本贖回儲備	綜合賬目產生之商譽	滙兌儲備	其他非供分派儲備	虧絀	總計
		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	HK\$'000 千港元	HK\$'000 千港元
At 1st January, 2002	於二零零二年一月一日									
— As originally stated	— 如原列	46,098	1,876,729	414,881	233	191,437	(3,121)	35,393	(340,860)	2,220,790
— Prior period adjustment (note 2)	— 前期調整 (附註2)	—	—	—	—	—	—	—	3,934	3,934
— As restated	— 如重列	46,098	1,876,729	414,881	233	191,437	(3,121)	35,393	(336,926)	2,224,724
Exchange adjustment	滙兌調整	—	—	—	—	—	(1,144)	—	—	(1,144)
Share of net reserves movement of associates	應佔聯營公司儲備變動淨額	—	—	—	—	—	904	(278)	—	626
Net loss not recognised in the consolidated income statement	未於綜合收益表確認之虧損淨額	—	—	—	—	—	(240)	(278)	—	(518)
Issue of shares	發行股份	9,200	—	—	—	—	—	—	—	9,200
Issue of shares by way of rights issue	以配售新股發行股份	27,649	20,619	—	—	—	—	—	—	48,268
Realised on disposal/dilution of interests in associates	出售/攤薄聯營公司權益時變現	—	—	—	—	3,544	(1,322)	86	—	2,308
Realised on disposal/dilution of interest in subsidiaries	出售/攤薄附屬公司權益時變現	—	—	—	—	(71,028)	(2,190)	(2,577)	—	(75,795)
Appropriated from retained profits	調撥自保留溢利	—	—	—	—	—	—	3,215	(3,215)	—
Net loss for the year	本年度虧損淨額	—	—	—	—	—	—	—	(474,134)	(474,134)
At 31st December, 2002	於二零零二年十二月三十一日	82,947	1,897,348	414,881	233	123,953	(6,873)	35,839	(814,275)	1,734,053
Exchange adjustment	滙兌調整	—	—	—	—	—	291	—	—	291
Share of net reserves movement of associates	應佔聯營公司儲備變動淨額	—	—	—	—	—	2,090	(172)	—	1,918
Net gain not recognised in the consolidated income statement	未於綜合收益表確認之收益淨額	—	—	—	—	—	2,381	(172)	—	2,209
Exercise of warrants (note 26)	行使認股權證 (附註26)	2,713	1,628	—	—	—	—	—	—	4,341
Realised on disposal/dilution of interests in associates	出售/攤薄聯營公司權益時變現	—	—	—	—	(20,333)	(128)	(238)	—	(20,699)
Realised on disposal/dilution of interests in subsidiaries	出售/攤薄附屬公司權益時變現	—	—	—	—	6,852	(3,848)	(17,863)	17,863	3,004
Appropriated from retained profits	調撥自保留溢利	—	—	—	—	—	—	1,339	(1,339)	—
Net loss for the year	本年度虧損淨額	—	—	—	—	—	—	—	(189,528)	(189,528)
At 31st December, 2003	於二零零三年十二月三十一日	85,660	1,898,976	414,881	233	110,472	(8,468)	18,905	(987,279)	1,533,380
Attributable to:	歸屬於:									
The Company and its subsidiaries	本公司及其附屬公司	85,660	1,898,976	414,881	233	62,247	(10,011)	19,476	(647,283)	1,824,179
Associates	聯營公司	—	—	—	—	48,225	1,543	(571)	(339,996)	(290,799)
At 31st December, 2003	於二零零三年十二月三十一日	85,660	1,898,976	414,881	233	110,472	(8,468)	18,905	(987,279)	1,533,380
The Company and its subsidiaries	本公司及其附屬公司	82,947	1,897,348	414,881	233	55,395	(6,454)	36,000	(650,013)	1,830,337
Associates	聯營公司	—	—	—	—	68,558	(419)	(161)	(164,262)	(96,284)
At 31st December, 2002	於二零零二年十二月三十一日	82,947	1,897,348	414,881	233	123,953	(6,873)	35,839	(814,275)	1,734,053

The special capital reserve of the Group represents the amount arising from the capital reduction carried by the Company during the year ended 31st December, 2001.

Included in goodwill on consolidation as at 31st December, 2003, HK\$9,492,000 (2002: HK\$16,344,000) represented goodwill arising on acquisition of subsidiaries. No goodwill arising on acquisition of associates were included in goodwill on consolidation.

Included in goodwill on consolidation as at 31st December, 2003, HK\$71,739,000 (2002: HK\$71,739,000) represented negative goodwill arising from acquisition of subsidiaries. Included in goodwill on consolidation as at 31st December, 2003, HK\$48,225,000 represented negative goodwill attributable to associates (2002: HK\$68,558,000).

The other non-distributable reserves of the Group include statutory reserves required to be appropriated from the profit after taxation of the Company's PRC subsidiaries under the PRC laws and regulations. The amount of the appropriation is at the discretion of the PRC subsidiaries' board of directors.

本集團之特別資本儲備代表本公司於截至二零零一年十二月三十一日止年度之削減股本產生之金額。

於二零零三年十二月三十一日綜合賬目產生之商譽代表收購附屬公司產生之商譽9,492,000港元(二零零二年: 16,344,000港元)。綜合賬目產生之商譽內並無收購聯營公司產生之商譽。

於二零零三年十二月三十一日綜合賬目產生之商譽代表收購附屬公司產生之負商譽71,739,000港元(二零零二年: 71,739,000港元)。截至二零零三年十二月三十一日綜合賬目產生之商譽包括聯營公司應佔之負商譽48,225,000港元(二零零二年: HK\$68,558,000港元)。

本集團其他非供分派之儲備包括根據中國法規須自本公司之中國附屬公司之除稅後溢利中調撥之法定儲備。