

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share capital (Unaudited) HK\$'000	Share premium account (Unaudited) HK\$'000	Contributed surplus (Unaudited) HK\$'000	Exchange fluctuation reserve (Unaudited) HK\$'000	Revaluation reserve (Unaudited) HK\$'000	Accumulated losses (Unaudited) HK\$'000	Total (Unaudited) HK\$'000
At 1 January 2002	82,056	118,299	452,259	(996)	3,777	(471,022)	184,373
Realisation on disposal of discontinued operation	-	-	-	1,173	-	-	1,173
Exchange realignments	-	-	-	(25)	-	-	(25)
Loss for the period	-	-	-	-	-	(33,408)	(33,408)
At 30 June 2002	<u>82,056</u>	<u>118,299</u>	<u>452,259</u>	<u>152</u>	<u>3,777</u>	<u>(504,430)</u>	<u>152,113</u>
						Retained profits/ (accumulated losses)	Total (Unaudited) HK\$'000
	Share capital (Unaudited) HK\$'000	Share premium account (Unaudited) HK\$'000	Contributed surplus (Unaudited) HK\$'000	Exchange fluctuation reserve (Unaudited) HK\$'000	Revaluation reserve (Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000
At 1 January 2001							
As previously reported	82,056	118,299	-	(988)	3,777	50,278	253,422
Reserves restated upon adoption of transitional provision of SSAP 30	-	-	434,557	-	-	17,103	451,660
Impairment of goodwill recognised upon adoption of SSAP 31 (Note)	-	-	-	-	-	(451,660)	(451,660)
At 1 January 2001 (restated)	<u>82,056</u>	<u>118,299</u>	<u>434,557</u>	<u>(988)</u>	<u>3,777</u>	<u>(384,279)</u>	<u>253,422</u>
Exchange realignments	-	-	-	693	-	-	693
Loss for the period	-	-	-	-	-	(22,040)	(22,040)
At 30 June 2001	<u>82,056</u>	<u>118,299</u>	<u>434,557</u>	<u>(295)</u>	<u>3,777</u>	<u>(406,319)</u>	<u>232,075</u>

Note: The Group had performed an assessment of the fair value of goodwill that had previously been eliminated against contributed surplus. The Group has retrospectively restated its previously reported net loss for the year ended 31 December 2000 by approximately HK\$452 million for the impairment of goodwill arising from the acquisition of subsidiaries.