



## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30th September, 2002

|   | Share<br>capital | Share<br>premium | Capital<br>redemption<br>reserve | Capital<br>reserve | Contributed<br>surplus | Translation<br>reserve | Accumulated<br>losses | Total          |
|---|------------------|------------------|----------------------------------|--------------------|------------------------|------------------------|-----------------------|----------------|
|   | HK\$'000         | HK\$'000         | HK\$'000                         | HK\$'000           | HK\$'000               | HK\$'000               | HK\$'000              | HK\$'000       |
| At 1st April 2001 (audited)   | 55,034           | 564,363          | 666                              | 586                | 514,191                | 10,718                 | (246,858)             | 898,700        |
| Share of reserves by a minority shareholder of a subsidiary   | —                | —                | —                                | (586)              | —                      | —                      | —                     | (586)          |
| Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement | —                | —                | —                                | —                  | —                      | (260)                  | —                     | (260)          |
| Loss attributable to shareholders   | —                | —                | —                                | —                  | —                      | —                      | (8,794)               | (8,794)        |
| At 30th September, 2001 (unaudited)   | 55,034           | 564,363          | 666                              | —                  | 514,191                | 10,458                 | (255,652)             | 889,060        |
| Share of reserves by a minority shareholder of a subsidiary   | —                | —                | —                                | —                  | —                      | 9                      | —                     | 9              |
| Exchange difference arising on translation of financial statements of foreign subsidiaries and net gains not recognised in the consolidated income statement  | —                | —                | —                                | —                  | —                      | 72                     | —                     | 72             |
| Loss attributable to shareholders   | —                | —                | —                                | —                  | —                      | —                      | (24,160)              | (24,160)       |
| At 31st March, 2002 (audited)   | 55,034           | 564,363          | 666                              | —                  | 514,191                | 10,539                 | (279,812)             | 864,981        |
| Reserve realised upon disposal of a subsidiary  | —                | —                | —                                | —                  | —                      | 10                     | —                     | 10             |
| Exchange difference arising on translation of financial statements of foreign subsidiaries and net losses not recognised in the consolidated income statement | —                | —                | —                                | —                  | —                      | (5)                    | —                     | (5)            |
| Loss attributable to shareholders   | —                | —                | —                                | —                  | —                      | —                      | (624,892)             | (624,892)      |
| <b>At 30th September, 2002 (unaudited)</b>  | <b>55,034</b>    | <b>564,363</b>   | <b>666</b>                       | <b>—</b>           | <b>514,191</b>         | <b>10,544</b>          | <b>(904,704)</b>      | <b>240,094</b> |