

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 31 DECEMBER 2002

	Share capital HK\$'000	Share premium HK\$'000	Legal reserve HK\$'000	Special reserve HK\$'000	Revaluation reserve HK\$'000	Translation reserve HK\$'000	Deficit HK\$'000	Total HK\$'000
At 1 July 2001								
– as originally stated	73,561	242,159	323	7,139	13,735	(5,022)	(363,432)	(31,537)
– prior period adjustments in respect of:								
– foreign currency translation	–	–	–	–	–	448	(448)	–
– employee benefits	–	–	–	–	–	–	(2,386)	(2,386)
– as restated	73,561	242,159	323	7,139	13,735	(4,574)	(366,266)	(33,923)
Exchange differences arising on translation of overseas operations	–	–	–	–	–	(552)	–	(552)
Deficit arising from revaluation of investment in securities	–	–	–	–	(3,950)	–	–	(3,950)
Realised on disposal of investments in securities	–	–	–	–	(1,275)	–	–	(1,275)
Profit attributable to shareholders	–	–	–	–	–	–	23,906	23,906
At 31 December 2001	<u>73,561</u>	<u>242,159</u>	<u>323</u>	<u>7,139</u>	<u>8,510</u>	<u>(5,126)</u>	<u>(342,360)</u>	<u>(15,794)</u>
Net gains and losses not recognised in the income statement during the period	–	–	–	–	(3,950)	(552)	–	(4,502)
At 1 July 2002								
– as originally stated	77,052	249,546	323	7,139	5,511	(3,556)	(292,015)	44,000
– prior period adjustments in respect of:								
– foreign currency translation	–	–	–	–	–	1,299	(1,299)	–
– employee benefits	–	–	–	–	–	–	(2,648)	(2,648)
– as restated	77,052	249,546	323	7,139	5,511	(2,257)	(295,962)	41,352
Exchange difference arising on translation of overseas operations	–	–	–	–	–	(1,600)	–	(1,600)
Issue of shares upon the conversion of the convertible loan notes	15,516	32,829	–	–	–	–	–	48,345
Realised on disposal of investments in securities	–	–	–	–	(3,019)	–	–	(3,019)
Profit attributable to shareholders	–	–	–	–	–	–	65,368	65,368
At 31 December 2002	<u>92,568</u>	<u>282,375</u>	<u>323</u>	<u>7,139</u>	<u>2,492</u>	<u>(3,857)</u>	<u>(230,594)</u>	<u>150,446</u>
Net gains and losses not recognised in the income statement during the period	–	–	–	–	–	(1,600)	–	(1,600)