

## CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

*For the financial year ended 31 December 2002*

	Issued Capital A\$'000	Share Premium A\$'000	Revaluation Reserve A\$'000	Capital Reserves A\$'000	Foreign Currency Translation Reserve A\$'000	Retained Profits A\$'000	Total A\$'000
<b>THE GROUP</b>							
At 1 January 2001 (as reported previously)	21,024	16,505	1,500	7,200	20,374	3,131	69,734
Cumulative effect of the change in accounting policy	—	—	—	—	127	(1,680)	(1,553)
At 1 January 2001 (as restated)	21,024	16,505	1,500	7,200	20,501	1,451	68,181
Adjustments arising from the translation of the financial statements of the associate and the Joint Venture	—	—	—	—	5,227	—	5,227
Net profit for the financial year	—	—	—	—	—	809	809
At 31 December 2001/ 1 January 2002 (as restated)	21,024	16,505	1,500	7,200	25,728	2,260	74,217
Adjustments arising from the translation of the financial statements of the associate and the Joint Venture	—	—	—	—	(5,604)	—	(5,604)
Net loss for the financial year	—	—	—	—	—	(1,867)	(1,867)
At 31 December 2002	<u>21,024</u>	<u>16,505</u>	<u>1,500</u>	<u>7,200</u>	<u>20,124</u>	<u>393</u>	<u>66,746</u>
<b>THE COMPANY</b>							
At 1 January 2001	21,024	16,505	—	—	—	9,639	47,168
Net loss for the financial year	—	—	—	—	—	(1,011)	(1,011)
At 31 December 2001/ 1 January 2002	21,024	16,505	—	—	—	8,628	46,157
Net loss for the financial year	—	—	—	—	—	(1,540)	(1,540)
At 31 December 2002	<u>21,024</u>	<u>16,505</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>7,088</u>	<u>44,617</u>

## CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

*For the financial year ended 31 December 2002*

	Issued Capital HK\$'000	Share Premium HK\$'000	Revaluation Reserve HK\$'000	Capital Reserves HK\$'000	Foreign Currency Translation Reserve HK\$'000	Retained Profits HK\$'000	Total HK\$'000
<b>THE GROUP</b>							
At 1 January 2001 (as reported previously)	110,716	113,157	6,418	41,866	3,696	29,742	305,595
Cumulative effect of the change in accounting policy	—	—	—	—	(124)	(6,637)	(6,761)
At 1 January 2001 (as restated)	110,716	113,157	6,418	41,866	3,572	23,105	298,834
Adjustments arising from the translation of the financial statements of the associate and the Joint Venture	—	—	—	—	116	—	116
Net profit for the financial year	—	—	—	—	—	3,161	3,161
At 31 December 2001/ 1 January 2002 (as restated)	110,716	113,157	6,418	41,866	3,688	26,266	302,111
Adjustments arising from the translation of the financial statements of the associate and the Joint Venture	—	—	—	—	581	—	581
Net loss for the financial year	—	—	—	—	—	(8,119)	(8,119)
At 31 December 2002	<u>110,716</u>	<u>113,157</u>	<u>6,418</u>	<u>41,866</u>	<u>4,269</u>	<u>18,147</u>	<u>294,573</u>
<b>THE COMPANY</b>							
At 1 January 2001	110,716	113,157	—	—	(69,464)	50,941	205,350
Adjustments arising from the translation of the financial statements of the Company	—	—	—	—	(17,057)	—	(17,057)
Net loss for the financial year	—	—	—	—	—	(4,218)	(4,218)
At 31 December 2001/ 1 January 2002	110,716	113,157	—	—	(86,521)	46,723	184,075
Adjustments arising from the translation of the financial statements of the Company	—	—	—	—	18,236	—	18,236
Net loss for the financial year	—	—	—	—	—	(6,516)	(6,516)
At 31 December 2002	<u>110,716</u>	<u>113,157</u>	<u>—</u>	<u>—</u>	<u>(68,285)</u>	<u>40,207</u>	<u>195,795</u>