

Consolidated Statement of Changes in Equity

For the year ended 31 December 2002

| | Share capital (HK\$'000) | Share premium account (HK\$'000) | Capital redemption reserve account (HK\$'000) | Capital reserve account (HK\$'000) | Investment property revaluation reserve account (HK\$'000) | Exchange reserve account (HK\$'000) | Profit and loss account (HK\$'000) | Proposed dividends (HK\$'000) | Total (HK\$'000) |
|---|--------------------------------|---|---|---|---|--|---|-------------------------------------|---------------------|
| At 1 January 2002 | | | | | | | | | |
| - as originally stated | 388,486 | 3,510,565 | 5,019 | 130,302 | 8,758 | 4,389 | 1,590,980 | 46,618 | 5,685,117 |
| - effect of adopting SSAP 34 | — | — | — | — | — | — | (23,285) | — | (23,285) |
| - as restated | 388,486 | 3,510,565 | 5,019 | 130,302 | 8,758 | 4,389 | 1,567,695 | 46,618 | 5,661,832 |
| Shares issued under the rights issue | 97,122 | — | — | — | — | — | — | — | 97,122 |
| Premium on shares issued under the rights issue | — | 291,365 | — | — | — | — | — | — | 291,365 |
| Expenses on issuance of shares | — | (6,272) | — | — | — | — | — | — | (6,272) |
| Restatement of goodwill previously charged upon dilution of interests in subsidiaries | — | — | — | 22,748 | — | — | — | — | 22,748 |
| Released upon realisation of assets | — | — | — | (39,400) | — | — | — | — | (39,400) |
| Deficit on revaluation | — | — | — | — | (8,758) | — | — | — | (8,758) |
| Exchange translation differences | — | — | — | — | — | (2,449) | — | — | (2,449) |
| Profit for the year | — | — | — | — | — | — | 382,566 | — | 382,566 |
| 2001 final dividend for the rights shares | — | — | — | — | — | — | (11,655) | 11,655 | — |
| 2001 final dividend | — | — | — | — | — | — | — | (58,273) | (58,273) |
| 2002 interim dividend | — | — | — | — | — | — | (67,985) | — | (67,985) |
| 2002 final dividend | — | — | — | — | — | — | (67,985) | 67,985 | — |
| At 31 December 2002 | 485,608 | 3,795,658 | 5,019 | 113,650 | — | 1,940 | 1,802,636 | 67,985 | 6,272,496 |

For the year ended 31 December 2001

| | Share capital (HK\$'000) | Share premium account (HK\$'000) | Capital redemption reserve account (HK\$'000) | Capital reserve account (HK\$'000) | Investment property revaluation reserve account (HK\$'000) | Exchange reserve account (HK\$'000) | Profit and loss account (HK\$'000) | Proposed dividends (HK\$'000) | Total (HK\$'000) |
|--|--------------------------------|---|---|---|---|--|---|-------------------------------------|---------------------|
| At 1 January 2001 | | | | | | | | | |
| - as originally stated | 388,486 | 3,510,565 | 5,019 | 125,569 | — | 4,294 | 1,221,591 | 46,618 | 5,302,142 |
| - effect of adopting SSAP 34 | — | — | — | — | — | — | (23,285) | — | (23,285) |
| SSAP 18 (revised) | — | — | — | — | — | — | (14,322) | — | (14,322) |
| SSAP 28 | — | — | — | — | — | — | 189,837 | — | 189,837 |
| SSAP 31 | — | — | — | 4,733 | — | — | (4,733) | — | — |
| - as restated | 388,486 | 3,510,565 | 5,019 | 130,302 | — | 4,294 | 1,369,088 | 46,618 | 5,454,372 |
| Surplus on revaluation | — | — | — | — | 11,125 | — | — | — | 11,125 |
| Reversal of deficit on revaluation previously charged to profit and loss account | — | — | — | — | (2,367) | — | — | — | (2,367) |
| Exchange translation differences | — | — | — | — | — | 95 | — | — | 95 |
| Profit for the year | — | — | — | — | — | — | 276,304 | — | 276,304 |
| 2000 final dividend | — | — | — | — | — | — | — | (46,618) | (46,618) |
| 2001 interim dividend | — | — | — | — | — | — | (31,079) | — | (31,079) |
| 2001 final dividend | — | — | — | — | — | — | (46,618) | 46,618 | — |
| At 31 December 2001 | 388,486 | 3,510,565 | 5,019 | 130,302 | 8,758 | 4,389 | 1,567,695 | 46,618 | 5,661,832 |