

Consolidated Statement of Changes in Equity

Year ended 31 December 2002

	Notes	Issued share capital	Share premium account	Leasehold land and buildings revaluation reserve	Investment property revaluation reserve	Goodwill reserve	Exchange fluctuation reserve	Accumulated losses	Total
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 January 2001		100,100	237,182	2,876	7,324	(48,780)	(14)	(53,521)	245,167
Issue of shares	28	87	367	—	—	—	—	—	454
Exchange realignments		—	—	—	—	—	(2)	—	(2)
Share of exchange fluctuation reserve of an associate		—	—	—	—	—	(64)	—	(64)
Revaluation deficit		—	—	(242)	—	—	—	—	(242)
Net gains and losses not recognised in the profit and loss account		—	—	(242)	—	—	(66)	—	(308)
Net loss attributable to shareholders		—	—	—	—	—	—	(118,460)	(118,460)
At 31 December 2001 and and 1 January 2002		100,187	237,549	2,634	7,324	(48,780)	(80)	(171,981)	126,853
Issue of shares	28	10,000	20,000	—	—	—	—	—	30,000
Share issue expenses	28	—	(2,519)	—	—	—	—	—	(2,519)
Share of exchange fluctuation reserve of an associate		—	—	—	—	—	66	—	66
Revaluation deficit	15	—	—	(37)	—	—	—	—	(37)
Released on disposal of subsidiaries		—	—	(2,597)	(7,324)	(27)	—	9,921	(27)
Net gains and losses not recognised in the profit and loss account		—	—	(2,634)	(7,324)	(27)	66	9,921	2
Net loss attributable to shareholders		—	—	—	—	—	—	(191,424)	(191,424)
Impairment of goodwill	20,30	—	—	—	—	48,807	—	—	48,807
At 31 December 2002		110,187	255,030	—	—	—	(14)	(353,484)	11,719
Reserves retained by:									
Company and subsidiaries		110,187	255,030	—	—	—	(14)	(353,419)	11,784
Jointly-controlled entities		—	—	—	—	—	—	(65)	(65)
At 31 December 2002		110,187	255,030	—	—	—	(14)	(353,484)	11,719
Company and subsidiaries		100,187	237,549	2,634	7,324	(48,780)	(14)	(131,069)	167,831
Jointly-controlled entities		—	—	—	—	—	—	(50)	(50)
An associate		—	—	—	—	—	(66)	(40,862)	(40,928)
At 31 December 2001		100,187	237,549	2,634	7,324	(48,780)	(80)	(171,981)	126,853