

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 28 February 2003

	Reserves						
	Issued share capital HK\$'000	Share premium account HK\$'000	Investment property		Retained profits HK\$'000	Total reserves HK\$'000	Total HK\$'000
			General	revaluation			
			reserve HK\$'000	reserve HK\$'000			
At 1 March 2001	287,154	26	34,088	287,587	1,025,349	1,347,024	1,634,204
Exchange adjustment	–	–	1,873	–	–	1,873	1,873
Share of revaluation deficit of investment properties of associates	–	–	–	(63,233)	–	(63,233)	(63,233)
Realisation on dissolution of a subsidiary	–	–	235	–	–	235	235
Realisation on disposal of an associate	–	–	–	(204,182)	–	(204,182)	(204,182)
Loss for the year	–	–	–	–	(58,054)	(58,054)	(58,054)
At 28 February 2002 and 1 March 2002:							
As previously reported	287,154	26	36,196	20,172	967,295	1,023,663	1,310,843
Prior year adjustment (note 7)	–	–	–	–	5,132	5,132	5,132
As restated	287,154	26	36,196	20,172	972,427	1,028,795	1,315,975
Exchange adjustment	–	–	2,616	–	–	2,616	2,616
Revaluation deficit for the year	–	–	–	(3,205)	–	(3,205)	(3,205)
Loss for the year	–	–	–	–	(248,756)	(248,756)	(248,756)
At 28 February 2003	<u>287,154</u>	<u>26</u>	<u>38,812</u>	<u>16,967</u>	<u>723,671</u>	<u>779,450</u>	<u>1,066,630</u>
Represented by:							
Company and subsidiaries	287,154	26	36,053	–	587,595	623,648	910,828
Associates	–	–	2,759	16,967	136,076	155,802	155,802
At 28 February 2003	<u>287,154</u>	<u>26</u>	<u>38,812</u>	<u>16,967</u>	<u>723,671</u>	<u>779,450</u>	<u>1,066,630</u>
Company and subsidiaries	287,154	26	36,351	–	814,061	850,412	1,137,592
Associates	–	–	(155)	20,172	153,234	173,251	173,251
At 28 February 2002 (note 7)	<u>287,154</u>	<u>26</u>	<u>36,196</u>	<u>20,172</u>	<u>967,295</u>	<u>1,023,663</u>	<u>1,310,843</u>