

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Revaluation reserves							
	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Investment properties HK\$'000	Other properties HK\$'000	General reserve HK\$'000	Retained earnings HK\$'000	Total HK\$'000
At 1 January 2003, as previously reported	20,762	184,826	89,914	9,276	6,246	16,000	308,190	635,214
Change in accounting policy: – provision for net deferred tax assets (Note 1)	–	–	–	–	–	–	4,719	4,719
At 1 January 2003, as restated	20,762	184,826	89,914	9,276	6,246	16,000	312,909	639,933
Exchange differences	–	–	(301)	–	(27)	–	(39)	(367)
2002 final dividend declared	–	–	–	–	–	–	(6,229)	(6,229)
Profit for the period	–	–	–	–	–	–	9,775	9,775
At 30 June 2003	<u>20,762</u>	<u>184,826</u>	<u>89,613</u>	<u>9,276</u>	<u>6,219</u>	<u>16,000</u>	<u>316,416</u>	<u>643,112</u>
	Revaluation reserves							
	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Investment properties HK\$'000	Other properties HK\$'000	General reserve HK\$'000	Retained earnings HK\$'000	Total HK\$'000
At 1 January 2002, as previously reported	20,301	179,790	89,138	9,871	6,352	16,000	297,656	619,108
Change in accounting policy: – provision for net deferred tax assets (Note 1)	–	–	–	–	–	–	7,454	7,454
At 1 January 2002, as restated	20,301	179,790	89,138	9,871	6,352	16,000	305,110	626,562
Exchange differences	–	–	747	–	139	–	10,272	11,158
2001 final dividend paid	–	–	–	–	–	–	(6,121)	(6,121)
Issue of shares	461	5,036	–	–	–	–	–	5,497
Profit for the period	–	–	–	–	–	–	5,483	5,483
At 30 June 2002	<u>20,762</u>	<u>184,826</u>	<u>89,885</u>	<u>9,871</u>	<u>6,491</u>	<u>16,000</u>	<u>314,744</u>	<u>642,579</u>