

## CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2003

	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 2002	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/ 1 January 2003	21,024	16,505	1,500	7,200	20,124	393	66,746
Adjustments arising from the translation of the financial statements of the associate and the Joint Venture	-	-	-	-	(14,232)	-	(14,232)
Net loss for the financial year	-	-	-	-	-	(5,795)	(5,795)
At 31 December 2003	<u>21,024</u>	<u>16,505</u>	<u>1,500</u>	<u>7,200</u>	<u>5,892</u>	<u>(5,402)</u>	<u>46,719</u>
<b>THE COMPANY</b>							
At 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/ 1 January 2003	21,024	16,505	-	-	-	7,088	44,617
Net loss for the financial year	-	-	-	-	-	(1,046)	(1,046)
At 31 December 2003	<u>21,024</u>	<u>16,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,042</u>	<u>43,571</u>

## CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2003

	Issued Capital HK\$'000	Share Premium 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 2002	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/ 1 January 2003	110,716	113,157	6,418	41,866	4,269	18,147	294,573
Adjustments arising from the translation of the financial statements of the associate and the Joint Venture	-	-	-	-	8,697	-	8,697
Net loss for the financial year	-	-	-	-	-	(29,610)	(29,610)
At 31 December 2003	<u>110,716</u>	<u>113,157</u>	<u>6,418</u>	<u>41,866</u>	<u>12,966</u>	<u>(11,463)</u>	<u>273,660</u>
<b>THE COMPANY</b>							
At 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/ 1 January 2003	110,716	113,157	-	-	(68,285)	40,207	195,795
Adjustments arising from the translation of the financial statements of the Company	-	-	-	-	63,067	-	63,067
Net loss for the financial year	-	-	-	-	-	(5,300)	(5,300)
At 31 December 2003	<u>110,716</u>	<u>113,157</u>	<u>-</u>	<u>-</u>	<u>(5,218)</u>	<u>34,907</u>	<u>253,562</u>