

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the period from 1st April, 2003 to 31st December, 2003

綜合股東權益變動表

二零零三年四月一日至二零零三年十二月三十一日期間

		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Translation reserve 匯兌儲備 HK\$'000 千港元	Goodwill reserve 商譽儲備 HK\$'000 千港元	Contributed surplus 繳入盈餘 HK\$'000 千港元 (note 1) (附註 1)	Share capital deemed to be issued 被視為已發行之股本 HK\$'000 千港元 (note 2) (附註 2)	(Deficit) retained profit (虧絀) 保留溢利 HK\$'000 千港元	Total 總額 HK\$'000 千港元
At 1st April, 2002	於二零零二年四月一日	4,780	142,029	208	(45)	392,380	-	(698,605)	(159,253)
Exchange difference arising on translation of the financial statements of overseas operations and net losses not recognised in the income statement	因換算海外業務財務報告而帶來且未在綜合收益表確認之滙兌差額	-	-	(72)	-	-	-	-	(72)
Release on disposal of subsidiaries	因出售附屬公司而轉出	-	-	98	127	-	-	-	225
Shares issued at premium	以溢價發行股份	7,861	21,433	-	-	-	-	-	29,294
Expenses in connection with the issue of shares	發行股份之開支	-	(863)	-	-	-	-	-	(863)
Loss for the year (as restated)	年度虧損(重列)	-	-	-	-	-	-	(245,247)	(245,247)
At 1st April, 2003 (as restated)	於二零零三年四月一日(重列)	12,641	162,599	234	82	392,380	-	(943,852)	(375,916)
Effect of capital reduction	削減股本之影響	(12,515)	(162,599)	-	-	175,114	-	-	-
Transfer to deficit	撥往虧絀	-	-	-	-	(567,494)	-	567,494	-
Shares issued at premium	以溢價發行股份	1,700	16,300	-	-	-	-	-	18,000
Shares deemed to be issued on debt restructuring	根據債務重組被視為已發行之股份	-	-	-	-	-	5,086	-	5,086
Profit for the period	期間溢利	-	-	-	-	-	-	439,867	439,867
At 31st December, 2003	於二零零三年十二月三十一日	1,826	16,300	234	82	-	5,086	63,509	87,037
Attributable to:	由以下公司分佔:								
The Company and subsidiaries	本公司及附屬公司	1,826	16,300	234	82	-	5,086	62,742	86,270
Associates	聯營公司	-	-	-	-	-	-	-	-
Jointly controlled entities	共同控制機構	-	-	-	-	-	-	767	767
At 31st December, 2003	於二零零三年十二月三十一日	1,826	16,300	234	82	-	5,086	63,509	87,037
The Company and subsidiaries	本公司及附屬公司	12,641	162,599	234	82	392,380	-	(944,619)	(376,683)
Associates	聯營公司	-	-	-	-	-	-	-	-
Jointly controlled entities	共同控制機構	-	-	-	-	-	-	767	767
At 31st March, 2003	於二零零三年三月三十一日	12,641	162,599	234	82	392,380	-	(943,852)	(375,916)

Notes:

附註:

- The opening balance of the contributed surplus of the Group represents the credit arising from the reduction of share capital and cancellation of share premium, net of application towards elimination of the deficit of the Company.
- The Company has undergone a debt restructuring during the period, whereas 470,628,426 new shares are deemed to be issued at par value of HK\$0.01 each at 31st December, 2003 pursuant to the schemes of arrangement with creditors. In addition, 37,987,988 new shares are deemed to be issued at par value of HK\$0.01 each at 31st December, 2003 pursuant to a settlement deed entered with a minority shareholder of a subsidiary of the Company.

- 本集團繳入盈餘之期初結餘為削減股本及註銷股份溢價所產生之進賬，並已扣除用以撇銷本公司虧絀之數額。
- 本公司於期間進行債務重組，據此 470,628,426 股新股被視為根據與債權人之債務償還安排計劃於二零零三年十二月三十一日按每股 0.01 港元之面值發行。此外，根據與本公司一間附屬公司之少數股東訂立之償債契據，37,987,988 股新股被視為於二零零三年十二月三十一日按每股 0.01 港元之面值發行。