

Consolidated Statement of Changes in Equity

Year ended 31 December 2003



Broad Intelligence International Pharmaceutical Holdings Limited

| | Share capital HK\$'000 | Share premium HK\$'000 | Statutory reserve HK\$'000 | General reserve HK\$'000 | Contributed surplus HK\$'000 | Special reserve HK\$'000 | Retained profits HK\$'000 | Total HK\$'000 |
|---|------------------------------|------------------------------|----------------------------------|--------------------------------|------------------------------------|--------------------------------|---------------------------------|-------------------|
| As at 1 January 2002 | 78 | 19,730 | 4,168 | 4,168 | – | – | 16,687 | 44,831 |
| Profit attributable to shareholders | – | – | – | – | – | – | 46,241 | 46,241 |
| Transfer to reserve | – | – | 4,862 | 4,861 | – | – | (9,723) | – |
| Dividends paid | – | – | – | – | – | – | (19,632) | (19,632) |
| As at 31 December 2002 and 1 January 2003 | 78 | 19,730 | 9,030 | 9,029 | – | – | 33,573 | 71,440 |
| Issue of shares by the Company at nil paid and credited as fully paid on reorganisation | 200 | – | – | – | 133,865 | – | – | 134,065 |
| Effect of the reorganisation | (78) | (19,730) | – | – | (133,865) | 19,608 | – | (134,065) |
| Issue of shares at premium | 8,400 | 69,793 | – | – | – | – | – | 78,193 |
| Share issuance expenses | – | (10,449) | – | – | – | – | – | (10,449) |
| Capitalisation of share premium | 31,400 | (31,400) | – | – | – | – | – | – |
| Profit attributable to shareholders | – | – | – | – | – | – | 62,435 | 62,435 |
| Transfer to reserve | – | – | 876 | 3,502 | – | – | (4,378) | – |
| As at 31 December 2003 | 40,000 | 27,944 | 9,906 | 12,531 | – | 19,608 | 91,630 | 201,619 |

The notes on pages 28 to 49 form an integral part of these financial statements.