

## Consolidated Statement of Changes in Equity

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Year ended 31st December 2003

	Issued capital HK\$	Share premium account HK\$	Contributed surplus HK\$ <i>(note 31(a))</i>	Fixed assets revaluation reserve HK\$	Accumulated losses HK\$	Total HK\$
<b>At 1st January 2002</b>						
As previously reported	61,502,418	168,315,330	36,548,052	1,731,450	(273,310,587)	(5,213,337)
Prior year adjustment:						
SSAP 12 — restatement of deferred tax — <i>note 28</i>	—	—	—	—	(226,875)	(226,875)
As restated	61,502,418	168,315,330	36,548,052	1,731,450	(273,537,462)	(5,440,212)
Net loss for the year (as restated)	—	—	—	—	(22,041,549)	(22,041,549)
<b>At 31st December 2002</b>	<b>61,502,418</b>	<b>168,315,330</b>	<b>36,548,052</b>	<b>1,731,450</b>	<b>(295,579,011)</b>	<b>(27,481,761)</b>
<b>At 1st January 2003</b>						
As previously reported	61,502,418	168,315,330	36,548,052	1,731,450	(295,301,567)	(27,204,317)
Prior year adjustment:						
SSAP 12 — restatement of deferred tax — <i>note 28</i>	—	—	—	—	(277,444)	(277,444)
As restated	61,502,418	168,315,330	36,548,052	1,731,450	(295,579,011)	(27,481,761)
Net loss for the year	—	—	—	—	(11,596,307)	(11,596,307)
<b>At 31st December 2003</b>	<b>61,502,418</b>	<b>168,315,330*</b>	<b>36,548,052*</b>	<b>1,731,450*</b>	<b>(307,175,318)*</b>	<b>(39,078,068)</b>

\* The consolidated reserves in the consolidated balance sheet comprise share premium account, contributed surplus, fixed assets revaluation reserve and accumulated losses with a total debit balance of HK\$100,580,486 (2002: HK\$88,984,179 (restated))