

Consolidated Statement of Changes in Equity

Year ended 31 December 2002

		Issued ordinary share capital 已發行 普通股 股本	Issued preference share capital 已發行 優先股 股本	Share premium account 股份 溢價賬	Contributed surplus 繳入盈餘	Capital reserve 資本儲備	Land and buildings revaluation reserve 土地及 樓宇 重估儲備	Exchange fluctuation reserve 匯兌 波動儲備	Accumulated losses 累計虧損	Total 合計
Note		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 April 2001	於二零零一年 四月一日	133,812	82,500	761,605	9,899	231,933	-	(3,967)	(261,459)	954,323
Paid up preference shares	繳付優先股	34	-	75,889	-	-	-	-	-	75,889
Conversion of preference shares to ordinary shares	優先股兌換 為普通股	34	13,200	(84,321)	71,121	-	-	-	-	-
Issue of ordinary shares	發行普通股	34	23	-	69	-	-	-	-	92
Share issue expenses	發行股份開支	34	-	-	(47)	-	-	-	-	(47)
Surplus on revaluation	重估盈餘	-	-	-	-	-	2,569	-	-	2,569
Exchange realignment	匯兌調整	-	-	-	-	-	-	(3,224)	-	(3,224)
Net gains and losses not recognised in the profit and loss account	並無於損益賬 確認之盈虧 淨額	-	-	-	-	-	2,569	(3,224)	-	(655)
Net loss for the period	期內虧損 淨額	-	-	-	-	-	-	-	(131,446)	(131,446)
At 31 December 2001 and 1 January 2002	於二零零一年 十二月 三十一日及 二零零二年 一月一日	147,035	74,068	832,748	9,899	231,933	2,569	(7,191)	(392,905)	898,156
Paid up preference shares	繳付優先股	34	-	20,696	-	-	-	-	-	20,696
Conversion of preference shares to ordinary shares	優先股兌換 為普通股	34	3,600	(22,996)	19,396	-	-	-	-	-
Issue of ordinary shares	發行普通股	34	31,174	-	112,216	-	-	-	-	143,390
Surplus on revaluation	重估盈餘	-	-	-	-	-	9,849	-	-	9,849
Exchange realignment	匯兌調整	-	-	-	-	-	-	1,281	-	1,281
Net gains and losses not recognised in the profit and loss account	並無於損益賬 確認之盈虧 淨額	-	-	-	-	-	9,849	1,281	-	11,130

Statement of Changes in Equity

綜合權益變動表

截至二零零二年十二月三十一日止年度

	Issued ordinary share capital 已發行 普通股 股本	Issued preference share capital 已發行 優先股 股本	Share premium account 股份 溢價賬	Contributed surplus 繳入盈餘	Capital reserve 資本儲備	Land and buildings revaluation reserve 土地及 樓宇 重估儲備	Exchange fluctuation reserve 匯兌 波動儲備	Accumulated losses 累計虧損	Total 合計
Note 附註	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Revaluation reserve released on disposal of land and buildings						(247)		247	
Realisation of exchange fluctuation reserve on strike-off of a subsidiary							2,277		2,277
Realisation of capital reserve on disposal of subsidiaries					(84,213)				(84,213)
Net profit for the year								162,211	162,211
At 31 December 2002	181,809	71,768	*964,360	*9,899	*147,720	*12,171	*(3,633)	*(230,447)	1,153,647
* These reserve accounts comprise the consolidated reserves of HK\$900,070,000 (2001: HK\$677,053,000) in the consolidated balance sheet.					* 該等儲備賬目包含綜合資產負債表其中900,070,000港元(二零零一年: 677,053,000港元)之綜合儲備。				
Reserves retained by:	由下列公司保留之儲備:								
Company and subsidiaries	181,809	71,768	964,360	9,899	147,720	12,171	2,330	(188,089)	1,201,968
Jointly-controlled entities							(6,094)	(37,548)	(43,642)
Associates							131	(4,810)	(4,679)
31 December 2002	181,809	71,768	964,360	9,899	147,720	12,171	(3,633)	(230,447)	1,153,647
Company and subsidiaries	147,035	74,068	832,748	9,899	231,933	2,569	(1,228)	(367,688)	929,336
Jointly-controlled entities							(6,094)	(20,239)	(26,333)
Associates							131	(4,978)	(4,847)
31 December 2001	147,035	74,068	832,748	9,899	231,933	2,569	(7,191)	(392,905)	898,156

Certain amounts of negative goodwill arising on the acquisition of subsidiaries prior to 1 April 2001 remain credited to the capital reserve as explained in note 17 to the financial statements.

誠如財務報表附註17所述，於二零零一年四月一日前收購附屬公司所產生之若干負商譽仍計入資本儲備。