

# Consolidated Statement of Changes in Equity

Year ended 31 December 2002

Notes	Issued share capital HK\$'000	Share premium account HK\$'000	Contributed surplus HK\$'000	Capital reserve HK\$'000	Fixed asset revaluation reserve HK\$'000	Enterprise expansion fund HK\$'000	Reserve fund HK\$'000	Proposed enterprise expansion fund HK\$'000	Proposed reserve fund HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Total HK\$'000
At 1 January 2001	100	—	232,243	176	—	6,595	6,595	4,590	4,590	3,500	—	258,389
Transfers	—	—	—	—	—	4,590	4,590	(4,590)	(4,590)	—	—	—
Exchange realignment	—	—	—	—	—	—	—	—	—	(254)	—	(254)
Net losses not recognised in the profit and loss account	—	—	—	—	—	—	—	—	—	(254)	—	(254)
Net profit for the year	—	—	—	—	—	—	—	—	—	—	81,435	81,435
Transfer from retained profits	—	—	—	—	—	—	—	5,314	5,314	—	(10,628)	—
At 31 December 2001	<u>100</u>	<u>—</u>	<u>232,243</u>	<u>176</u>	<u>—</u>	<u>11,185</u>	<u>11,185</u>	<u>5,314</u>	<u>5,314</u>	<u>3,246</u>	<u>70,807</u>	<u>339,570</u>
At 1 January 2002	100	—	232,243	176	—	11,185	11,185	5,314	5,314	3,246	70,807	339,570
Transfers	—	—	—	—	—	5,314	5,314	(5,314)	(5,314)	—	—	—
New issue on listing	29	22,000	321,200	—	—	—	—	—	—	—	—	343,200
Capitalisation issue of shares	29	65,900	(65,900)	—	—	—	—	—	—	—	—	—
New issue on exercise of over-allotment option	29	3,300	48,180	—	—	—	—	—	—	—	—	51,480
Share issue expenses	29	—	(49,409)	—	—	—	—	—	—	—	—	(49,409)
Surplus on revaluation	14	—	—	—	20,045	—	—	—	—	—	—	20,045
Surplus on revaluation shared by minority shareholders of subsidiaries	—	—	—	—	(6,081)	—	—	—	—	—	—	(6,081)
Exchange realignment	—	—	—	—	—	—	—	—	—	(24)	—	(24)
Net gains and losses not recognised in the profit and loss account	—	—	—	—	13,964	—	—	—	—	(24)	—	13,940
Net profit for the year	—	—	—	—	—	—	—	—	—	—	108,769	108,769
Transfer from retained profits	31(a)	—	—	—	—	—	—	4,768	4,768	—	(9,536)	—
At 31 December 2002	<u>91,300</u>	<u>254,071*</u>	<u>232,243*</u>	<u>176*</u>	<u>13,964*</u>	<u>16,499*</u>	<u>16,499*</u>	<u>4,768*</u>	<u>4,768*</u>	<u>3,222*</u>	<u>170,040*</u>	<u>807,550</u>

\* These reserve accounts comprise the consolidated reserves of HK\$716,250,000 (2001: HK\$339,470,000) in the consolidated balance sheet.