

DYOLL GROUP LIMITED

GROUP STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

YEAR ENDED DECEMBER 31, 2002

	Share Capital (note 15a)	Share premium	Capital redemption reserve (note 15b)	Other reserves	Accumulated deficit	Total
Balance at December 31, 2000						
As previously reported	30,460,857	79,942,744	24,241,987	238,694,874	(255,679,831)	117,660,631
Prior year adjustments (note 28)	-	-	-	-	10,874,431	10,874,431
As restated	30,460,857	79,942,744	24,241,987	238,694,874	(244,805,400)	128,535,062
Prior year adjustments (note 28)	-	-	-	13,873,997	-	1,387,399
As restated	30,460,857	79,942,744	24,241,987	252,568,871	(244,805,400)	142,409,059
Net profit for the year as previously reported	-	-	-	-	143,218,714	143,218,714
Prior year adjustments (note 28)	-	-	-	-	(21,365,191)	(21,365,191)
As restated	-	-	-	-	121,853,523	121,853,523 *
Surplus on revaluation of investment properties	-	-	-	7,606,222	-	7,606,222 *
Net movement in Eagle Portfolio	-	-	-	(6,907,469)	-	(6,907,469) *
Transfer to capital redemption reserve	-	-	29,529,394	(29,529,394)	-	-
Loss on disposal of fixed assets and investment	-	-	-	(4,753,796)	4,753,796	-
Gain on exchange	-	-	-	10,057,435	(10,057,435)	-
Balance at December 31, 2001	30,460,857	79,942,744	53,771,381	229,041,869	(128,255,516)	264,961,335
Net profit for year	-	-	-	-	87,412,125	87,412,125
Surplus on revaluation of investment	-	-	-	-	-	-

properties	-	-	-	5,954,054	-	5,954,054
Exchange gain on equity of foreign associate	-	-	-	400,302	-	400,302 *
Transfer to capital redemption reserve	-	-	(30,171,380)	-	30,171,380	-
Gain on exchange	-	-	-	10,783,549	(10,783,549)	-
Balance at December 31, 2002	<u>\$30,460,857</u>	<u>79,942,744</u>	<u>23,600,001</u>	<u>246,179,774</u>	<u>(21,455,560)</u>	<u>358,727,816</u>
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**Total recognised gains for the year aggregated \$93,766,481 (2001:\$122,552,276).
The accompanying notes form an integral part of the financial statements.*
