

# Trinidad Cement Limited

## Consolidated Statement of Changes in Equity

Thousands of Trinidad and Tobago dollars	Notes	Unallocated ESOP Shares	Share Capital	Revaluation Reserve	Currency Translation Account	Retained Earnings	Shareholders' Equity
<b>Year Ended 31 December 2001</b>							
<b>Balance at 1 January 2001 (originally reported)</b>		-	466,206	4,889	(28,732)	280,351	722,714
Prior period adjustments							
- reassessment of balances	19	-	-	-	453	(8,029)	(7,576)
<b>Balance at 1 January 2001 (restated)</b>		-	466,206	4,889	(28,279)	272,322	715,138
Currency translation difference not recognised in the consolidated statement of earnings		-	-	-	(10,322)	-	(10,322)
Settlement of options agreement	15	-	-	-	-	(17,738)	(17,738)
Recognition of unallocated ESOP shares	18	(43,612)	-	-	-	-	(43,612)
Profit attributable to shareholders		-	-	-	-	93,021	93,021
Dividends	17	-	-	-	-	(37,465)	(37,465)
<b>Balance at 31 December 2001</b>		<b>(43,612)</b>	<b>466,206</b>	<b>4,889</b>	<b>(38,601)</b>	<b>310,140</b>	<b>699,022</b>
<b>Year Ended 31 December 2000</b>							
<b>Balance at 1 January 2000 (originally reported)</b>		-	267,706	4,889	(7,499)	210,624	475,720
Effect of change in Accounting Policy IAS 38 - Intangible Assets		-	-	-	-	(2,894)	(2,894)
<b>Balance at 1 January 2000 (restated)</b>		-	267,706	4,889	(7,499)	207,730	472,826

Currency translation difference not recognised in the consolidated statement of earnings						
as restated	19	-	-	-	(20,780)	- (20,780)
Proceeds from rights issue		-	201,424	-	-	- 201,424
Expenses of rights issue		-	(2,924)	-	-	- (2,924)
Profit attributable to shareholders						
as restated	19	-	-	-	-	84,573 84,573
Dividends	17	-	-	-	-	(19,981) (19,981)
<b>Balance at 31 December 2000</b>		-	<b>466,206</b>	<b>4,889</b>	<b>(28,279)</b>	<b>272,322 715,138</b>

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