

HARDWARE & LUMBER LTD

Company Statement of Changes in Equity

Year ended 31 December 2002

		Realised						
	Note	Share Capital	Share Premium	Capital Gain	Revaluation Reserve	Purchased Goodwill	Retained Earnings	Total
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 January 2001:								
As previously reported		20,000	25,934	329	195,045	(2,916)	54,091	292,483
Prior year adjustment	20	-	-	-	-	-	(6,667)	(6,667)
As restated		20,000	25,934	329	195,045	(2,916)	47,424	285,816
Net loss for the year		-	-	-	-	-	(6,637)	(6,637)
Dividend	21	-	-	-	-	-	(6,000)	(6,000)
Amortisation of revaluation surplus		-	-	-	(3,994)	-	3,994	-
Balance as at 31 December 2001		20,000	25,934	329	191,051	(2,916)	38,781	273,179
Net loss for the year		-	-	-	-	-	(1,384)	(1,384)

Dividend	21	-	-	-	-	-	(9,000)	(9,000)
Amortisation of revaluation surplus		-	-	-	(3,994)	-	3,994	-
Balance as at 31 December 2002		20,000	25,934	329	187,057	(2,916)	32,391	262,795
