

# Consolidated Statements of Shareholders' Equity

	Ordinary and priority shares (Note 17) \$'000	Additional paid-in capital \$'000	Other <sup>(1)</sup> reserves \$'000	Note receivable contributed for equity (Note 14) \$'000	Accum- ulated deficit \$'000	Accumulated other compre- hensive income (loss) \$'000	Compre- hensive income (loss) \$'000
<b>BALANCE AT JUNE 30, 2001</b>	<b>21,426</b>	<b>442,351</b>	<b>(204,114)</b>	<b>(107,045)</b>	<b>(16,838)</b>	<b>(2,174)</b>	
Net loss	–	–	–	–	(44,946)	–	(44,946)
Foreign currency translation adjustments	–	–	–	–	–	2,806	2,806
Interest receivable on note contributed for equity	–	–	–	(13,596)	–	–	–
Interest received on note contributed for equity	–	–	–	10,859	–	–	–
Comprehensive loss							<b>(42,140)</b>
<b>BALANCE AT SEPTEMBER 30, 2002</b>	<b>21,426</b>	<b>442,351</b>	<b>(204,114)</b>	<b>(109,782)</b>	<b>(61,784)</b>	<b>632</b>	
Net income	–	–	–	–	3,828	–	3,828
Foreign currency translation adjustments	–	–	–	–	–	(1,644)	(1,644)
Interest receivable on note contributed for equity	–	–	–	(8,687)	–	–	–
Interest received on note contributed for equity	–	–	–	14,355	–	–	–
Redemption of loan	–	–	–	104,114 <sup>(2)</sup>	–	–	–
Other capital contribution	–	3,308 <sup>(3)</sup>	–	–	–	–	–
Comprehensive income	–	–	–	–	–	–	<b>2,184</b>
<b>BALANCE AT SEPTEMBER 30, 2003</b>	<b>21,426</b>	<b>445,659</b>	<b>(204,114)</b>	<b>–</b>	<b>(57,956)</b>	<b>(1,012)</b>	

The accompanying notes are an integral part of these consolidated financial statements.

- <sup>(1)</sup> Deemed distribution of cash and note payable at IPO.
- <sup>(2)</sup> During the year, a long-term note receivable from a subsidiary of ABCW of \$104.1 million was included within shareholders' equity as required by EITF 85-01, "Classifying Notes Received for Capital Stock". The note was transferred to a subsidiary of ABCW against the assumption of the long-term note payable to an affiliate of ABCW of \$104.1 million (see note 14).
- <sup>(3)</sup> Includes \$2.8 million additional paid-in capital contributed by one of the shareholders (see note 14).