Consolidated Statement of Changes in Equity Year ended 31 December 2004

| | | 2004 | (As restated) 2003 |
|---|-------|-----------|-----------------------|
| | Notes | HK\$'000 | HK\$'000 |
| Total equity as at 1 January as previously reported | | 262,068 | 243,074 |
| Effect of adoption of SSAP 36 | 37 | (5,730) | (8,895) |
| Total equity as at 1 January as restated | | 256,338 | 234,179 |
| Issue of shares, including share premium | 34 | 22,778 | 30,000 |
| Impairment loss recognised directly in equity | 37 | - | (472) |
| Exchange differences on translation of | | | |
| the financial statements of foreign entities | 37 | 50 | 115 |
| Net losses not recognised in the income statement | | 50 | (357) |
| Release of exchange fluctuation reserve | | | |
| on disposal of discontinued operations | 37 | (49) | - |
| Net loss from ordinary activities attributable to | | | |
| shareholders | 37 | (164,430) | (7,484) |
| Total equity as at 31 December | | 114,687 | 256,338 |