

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2006

		Attributable to equity holders of the parent							Minority interests	Total equity
		Issued capital	Share premium account	Special capital reserve	Exchange fluctuation reserve	Capital redemption reserve	Accumulated losses	Total		
Notes		HK\$'000 (note 28)	HK\$'000 (note 28)	HK\$'000 (note 30)	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 July 2004		62,990	497,496	828,646	2,562	1,647	3,865	(1,095,470)	301,736	327,956
Released upon disposal of subsidiaries	32	–	–	–	(2,562)	(1,647)	–	–	(4,209)	(4,209)
Total income and expense for the period recognised directly in equity		–	–	–	(2,562)	(1,647)	–	–	(4,209)	(4,209)
Loss for the period		–	–	–	–	–	–	(159,767)	(159,767)	12,183
Total income and expense for the period		–	–	–	(2,562)	(1,647)	–	(159,767)	(163,976)	12,183
Right issue	28	133,981	–	–	–	–	–	133,981	–	133,981
Issue of shares	28	4,000	15,000	–	–	–	–	19,000	–	19,000
Share issue expenses	28	–	(6,315)	–	–	–	–	(6,315)	–	(6,315)
Issue of warrants	28	–	1,600	–	–	–	–	1,600	–	1,600
Acquisition of subsidiaries	31	–	–	–	–	–	–	–	2,835	2,835
Disposal of subsidiaries	32	–	–	–	–	–	–	–	(141)	(141)
Acquisition of an additional interest in a subsidiary		–	–	–	–	–	–	–	1,466	1,466
Capital contribution from minority shareholders		–	–	–	–	–	–	–	3,732	3,732
At 31 December 2005		200,971	507,781	828,646	–	–	3,865	(1,255,237)	286,026	332,321

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2006

Notes	Attributable to equity holders of the parent									Minority interests	Total equity
	Issued capital	Share premium account	Share option reserve	Special capital reserve	Exchange fluctuation reserve	Reserve fund	Capital redemption reserve	Accumulated losses	Total		
	HK\$'000 (note 28)	HK\$'000 (note 28)	HK\$'000 (note 30)	HK\$'000 (note 30)	HK\$'000 (note 30(a))	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 January 2006	200,971	507,781	–	828,646	–	–	3,865	(1,255,237)	286,026	46,295	332,321
Exchange realignment and total income and expenses for the year recognised directly in equity	–	–	–	–	7,967	–	–	–	7,967	2,649	10,616
Loss for the year	–	–	–	–	–	–	–	(132,748)	(132,748)	(51,610)	(184,358)
Total income and expense for the year	–	–	–	–	7,967	–	–	(132,748)	(124,781)	(48,961)	(173,742)
Issue of shares for acquisition of a subsidiary	28(a)	24,900	52,290	–	–	–	–	–	77,190	–	77,190
Issue of warrants for acquisition of a subsidiary	28(a)	–	26,408	–	–	–	–	–	26,408	–	26,408
Issue of shares	28(b)	53,000	86,450	–	–	–	–	–	139,450	–	139,450
Share issue expenses	28	–	(2,448)	–	–	–	–	–	(2,448)	–	(2,448)
Equity-settled share option arrangements	29	–	–	7,471	–	–	–	–	7,471	–	7,471
Issue of shares upon exercise of options	28(c)	11,800	–	–	–	–	–	–	11,800	–	11,800
Transfer of reserve upon exercise of options	28(c), 29	–	4,463	(4,463)	–	–	–	–	–	–	–
Transfer of profit to capital reserve		–	–	–	–	1,865	–	(1,865)	–	–	–
Disposal of a subsidiary	32	–	–	–	–	–	–	–	–	(2,697)	(2,697)
Acquisition of an additional interest in a subsidiary		–	–	–	–	–	–	–	–	(576)	(576)
Capital contribution from minority shareholders		–	–	–	–	–	–	–	–	28,343	28,343
At 31 December 2006	290,671	674,944*	3,008*	828,646*	7,967*	1,865*	3,865*	(1,389,850)*	421,116	22,404	443,520

* These reserve accounts comprise the consolidated reserves of HK\$130,445,000 (2005: HK\$85,055,000) in the consolidated balance sheet.