

Consolidated Statement of Changes in Equity

For the year ended 31 December 2004

	<i>Notes</i>	2004 HK\$'000	2003 <i>HK\$'000</i>
Opening balance – Total equity			
As previously reported		156,782	175,890
Adjustment on adoption of SSAP 12 (Revised)		–	(16,881)
As restated		156,782	159,009
Surplus on revaluation of leasehold land and buildings	25	2,994	1,459
Investment property revaluation reserve released on disposal of an investment property	25	–	(58)
Net gains and losses not recognised in the consolidated income statement		2,994	1,401
Issue of new shares	23	–	198
Premium arising from issue of new shares	25	–	1,186
Deferred tax liability arising on revaluation of properties	25	(16)	(407)
Loss attributable to shareholders	25	(13,272)	(4,605)
Closing balance – Total equity		146,488	156,782