

Condensed Consolidated Statement of Changes in Equity

For the six months ended 30 June 2005

	Share capital HK\$'000	Share premium HK\$'000	Special reserve HK\$'000	Translation reserve HK\$'000	Capital reserve HK\$'000	PRC statutory reserve HK\$'000	Accumulated losses HK\$'000	Attributable to equity holders of the parent HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 January 2005										
— as originally stated	152,000	202,986	(251,428)	2,150	—	22,074	(738,017)	(610,235)	62,011	(548,224)
Effect of changes in accounting policies										
— recognition of the equity component of a convertible loan note	—	—	—	—	74,813	—	—	74,813	—	74,813
Reclassification of loan portion of minority interests	—	—	—	—	—	—	—	—	(53,498)	(53,498)
— as restated	152,000	202,986	(251,428)	2,150	74,813	22,074	(738,017)	(535,422)	8,513	(526,909)
Exchange differences arising from translation of operations outside Hong Kong not recognised in consolidated income statement	—	—	—	(5,026)	—	—	—	(5,026)	—	(5,026)
Issue of shares on exercise of convertible loan note	100,000	201,631	—	—	(32,957)	—	—	268,674	—	268,674
Issue of shares	10,000	87,385	—	—	—	—	—	97,385	—	97,385
Profit for the period	—	—	—	—	—	—	53,729	53,729	5,668	59,397
Dividend	—	—	—	—	—	—	(26,200)	(26,200)	—	(26,200)
At 30 June 2005	262,000	492,002	(251,428)	(2,876)	41,856	22,074	(710,488)	(146,860)	14,181	(132,679)
At 1 January 2004										
— as originally stated	1	—	—	(526)	—	5,165	95,123	99,763	52,096	151,859
Reclassification of loan portion of minority interests	—	—	—	—	—	—	—	—	(27,552)	(27,552)
— as restated	1	—	—	(526)	—	5,165	95,123	99,763	24,544	124,307
Exchange differences arising from translation of operations outside Hong Kong not recognised in consolidated income statement	—	—	—	2,169	—	—	—	2,169	—	2,169
Profit for the period	—	—	—	—	—	—	43,300	43,300	3,722	47,022
Dividend	—	—	—	—	—	—	(50,000)	(50,000)	—	(50,000)
At 30 June 2004	1	—	—	1,643	—	5,165	88,423	95,232	28,266	123,498