

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2005

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2004	Notes	Attributable to equity holders of the Company			Minority interests	Total
		Share capital	Share premium	Accumulated losses		
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 January 2004						
— As previously reported		13,068	536,454	(545,562)	—	3,960
— Prior period adjustment	36	—	(2,160)	—	—	(2,160)
— As restated		13,068	534,294	(545,562)	—	1,800
Expenses incurred on issue of shares and recognised directly in equity	30	—	(2,833)	—	—	(2,833)
Loss for the year		—	—	(47,487)	(1)	(47,488)
Total recognised expenses for the year		—	(2,833)	(47,487)	(1)	(50,321)
Issue of shares:						
— Conversion of convertible bonds and accrued interests	29, 30	491	1,080	—	—	1,571
— Rights issue	29	54,237	—	—	—	54,237
— Exercise of share options	29, 30	678	68	—	—	746
Capital contributions from minority shareholders		—	—	—	1	1
		55,406	1,148	—	1	56,555
At 31 December 2004, as restated		68,474	532,609	(593,049)	—	8,034

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2005

		Attributable to equity holders of the Company						
		Share capital	Share premium	Contributed surplus reserve	Convertible note equity reserve	Foreign exchange reserve	(Accumulated losses)/ retained profits	Total
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
2005	<i>Notes</i>							
At 1 January 2005								
		68,338	534,185	—	—	—	(593,049)	9,474
	36	136	(1,576)	—	—	—	—	(1,440)
		68,474	532,609	—	—	—	(593,049)	8,034
Expenses incurred on issue of shares 30								
Exchange differences arising on consolidation of overseas subsidiary 30								
		—	(4,354)	—	—	—	—	(4,354)
		—	—	—	—	1	—	1
Net (expenses)/income recognised directly in equity								
		—	(4,354)	—	—	1	—	(4,353)
Loss for the year								
		—	—	—	—	—	(4,847)	(4,847)
Total recognised (expenses)/income for the year								
		—	(4,354)	—	—	1	(4,847)	(9,200)
Issue of shares — share placing 29, 30								
Capital re-organisation:								
		(81,204)	—	81,204	—	—	—	—
	30	—	(542,404)	542,404	—	—	—	—
	30	—	—	(608,111)	—	—	608,111	—
Cancellation of paid-up ordinary share capital 29, 30								
Issue of shares:								
	29, 30	667	19,333	—	—	—	—	20,000
	29, 30	4,920	142,693	—	—	—	—	147,613
Recognition of equity component of convertible note 27, 30								
		—	—	—	5,100	—	—	5,100
Tax on equity component of convertible note 28, 30								
		—	—	—	(893)	—	—	(893)
		(62,067)	(372,248)	15,497	4,207	—	608,111	193,500
At 31 December 2005								
		6,407	156,007	15,497	4,207	1	10,215	192,334