

Consolidated Statement of Changes in Equity

For the year ended 31 December 2005

	Note	2005 HK\$'000	2004 HK\$'000 (Restated)
Shareholders' equity at 1 January		(4,775)	(16,650)
As previously reported			
Prior period adjustment upon adoption of new accounting policy	3	(380)	(482)
As restated		(5,155)	(17,132)
Net (loss)/profit for the year			
As previously reported			9
Prior period adjustment upon adoption of new accounting policy	3		102
Net (loss)/profit for the year (2004: as restated)	25	(1,175)	111
Movements in share capital:	24 & 25		
Shares issued on placing		2,150	6,951
Share premium received		5,375	5,561
Share issue expenses		(458)	(646)
Net increase in shareholders' equity arising from capital transactions with shareholders		7,067	11,866
Shareholders' equity at 31 December (2004: as restated)		737	(5,155)

The annexed notes form an integral part of these financial statements.