

Consolidated Statement of Changes in Equity

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For the year ended 31st December, 2005

	Share capital HK\$'000	Share premium account HK\$'000	Subscription rights reserve HK\$'000	Exchange realignment reserve HK\$'000	Investment properties revaluation reserve HK\$'000	Goodwill reserve HK\$'000	Financial assets reserve HK\$'000	Accumulated losses HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
At 1st January, 2004										
– as previously reported	482,910	3,423	2,905	1,155	–	(78)	–	(212,206)	86,227	364,336
– adjustment for the adoption of HKAS 1	–	–	–	–	–	–	–	–	(9,503)	(9,503)
– as restated	482,910	3,423	2,905	1,155	–	(78)	–	(212,206)	76,724	354,833
Exchange realignment	–	–	–	19,895	–	–	–	–	(225)	19,670
Net gains/(losses) not recognised in the profit and loss account	–	–	–	19,895	–	–	–	–	(225)	19,670
Surplus on revaluation of investment properties	–	–	–	–	1,572	–	–	–	–	1,572
Loss for the year	–	–	–	–	–	–	–	(38,955)	(2,388)	(41,343)
At 31st December, 2004										
– as restated	482,910	3,423	2,905	21,050	1,572	(78)	–	(251,161)	74,111	334,732
– adjustment for the adoption of HKFRS 3	–	–	–	–	–	(164)	–	6,360	–	6,196
– adjustment for the adoption of HKAS 39	–	–	–	–	–	–	(4,969)	–	–	(4,969)
– adjustment for the adoption of HKAS 40	–	–	–	–	(1,572)	–	–	1,572	–	–
At 1st January, 2005										
– as restated	482,910	3,423	2,905	21,050	–	(242)	(4,969)	(243,229)	74,111	335,959
Exchange realignment	–	–	–	(32,295)	–	–	–	–	(334)	(32,629)
Transfer to share premium for the expiry of subscription rights attaching to warrants	–	2,905	(2,905)	–	–	–	–	–	–	–
Net losses not recognised in the profit and loss account	–	–	–	(9,777)	–	–	–	–	(334)	(10,111)
Exchange realignment released on disposal of interests in an associate	–	–	–	(22,518)	–	–	–	–	–	(22,518)
Losses arising from changes in fair value of available-for-sale financial assets	–	–	–	–	–	–	(6,508)	–	–	(6,508)
Loss for the year	–	–	–	–	–	–	–	(7,312)	(212)	(7,524)
At 31st December, 2005	482,910	6,328	–	(11,245)	–	(242)	(11,477)	(250,541)	73,565	289,298
Reserves retained by:										
Company and subsidiaries	482,910	6,328	–	(11,463)	–	(242)	(11,477)	(241,210)	73,565	298,411
Associates	–	–	–	–	–	–	–	(8,703)	–	(8,703)
A jointly-controlled entity	–	–	–	218	–	–	–	(628)	–	(410)
At 31st December, 2005	482,910	6,328	–	(11,245)	–	(242)	(11,477)	(250,541)	73,565	289,298
Company and subsidiaries	482,910	3,423	2,905	(10,115)	1,572	(78)	–	(248,313)	74,111	306,415
Associates	–	–	–	30,980	–	–	–	(2,152)	–	28,828
A jointly-controlled entity	–	–	–	185	–	–	–	(696)	–	(511)
At 31st December, 2004										
– as restated	482,910	3,423	2,905	21,050	1,572	(78)	–	(251,161)	74,111	334,732