

Consolidated Statement of Changes in Equity

For the year ended 31st December 2005

	Share capital HK\$'000	Other reserves HK\$'000	Accumulated loss HK\$'000	Shareholders' funds HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 31st December 2004	152,646	31,120	(152,573)	31,193	23	31,216
Opening adjustment						
Available-for-sale financial assets (HKAS 39)	—	1,088	—	1,088	—	1,088
At 1st January 2005, as restated	152,646	32,208	(152,573)	32,281	23	32,304
Changes in exchange rates	—	(97)	—	(97)	—	(97)
Realised on disposal of investment	—	(11,425)	—	(11,425)	—	(11,425)
Change in fair value of available-for-sale financial assets	—	(343)	—	(343)	—	(343)
Dividends forfeited	—	—	504	504	—	504
Share options granted at fair value	—	994	—	994	—	994
Loss for the year	—	—	(33,537)	(33,537)	—	(33,537)
At 31st December 2005	<u>152,646</u>	<u>21,337</u>	<u>(185,606)</u>	<u>(11,623)</u>	<u>23</u>	<u>(11,600)</u>
At 31st December 2003	122,646	77,911	(112,590)	87,967	23	87,990
Issue of new shares	30,000	—	—	30,000	—	30,000
Realised on disposal of investment	—	(20,791)	—	(20,791)	—	(20,791)
Revaluation deficit of investment	—	(26,000)	—	(26,000)	—	(26,000)
Loss for the year	—	—	(39,983)	(39,983)	—	(39,983)
At 31st December 2004	<u>152,646</u>	<u>31,120</u>	<u>(152,573)</u>	<u>31,193</u>	<u>23</u>	<u>31,216</u>