



## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

*For the year ended 31 December 2005*

		2005	2004
	Note	HK\$'000	(Restated) HK\$'000
Balance at 1 January – as previously reported		<b>238,892</b>	184,040
Prior period adjustments arising from changes in accounting policies:			
Minority interests previously reported as liabilities		<b>29,142</b>	29,670
Effect of initial adoption of HKAS 31	27	<b>7</b>	—
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As restated, before opening balance adjustments		<b>268,041</b>	213,710
Opening balance adjustments arising from changes in accounting policies:			
Effect of initial adoption of HKAS 39	27	<b>686</b>	—
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At 1 January, after prior period and opening balance adjustments		<b>268,727</b>	213,710
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Net income/(expenses) recognised directly in equity			
Fair value gains (net) – available-for-sale investment securities	27	<b>4,946</b>	—
Deficit on revaluation of non-trading securities	27	—	(21,242)
Investment revaluation reserve transferred to consolidated profit and loss account upon impairment/(write back of impairment)	27	<b>25,672</b>	(3,393)
Investment revaluation reserve transferred to consolidated profit and loss account upon disposal	27	<b>106</b>	5,898
Currency translation difference	27	<b>653</b>	—
Effect of initial adoption of HKAS 31	27	—	7
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		<b>31,377</b>	(18,730)
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Net (loss)/profit for the year			
Attributable to shareholders of the Company	27	<b>(93,594)</b>	6,293
Attributable to minority interests		<b>356</b>	786
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		<b>(93,238)</b>	7,079
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Total recognised income and expenses for the year		<b>(61,861)</b>	(11,651)
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For the year ended 31 December 2005

	Note	2005 HK\$'000	2004 (Restated) HK\$'000
Movement in shareholders' equity			
Issue of ordinary shares	27	5,755	63,478
Share issue expenses	27	(31)	(11)
Net movement in convertible notes – equity component	27	190	—
Fair value of share options credited to share option reserve	27	4,038	3,829
		<u>9,952</u>	<u>67,296</u>
Movement in minority interests			
Effect of initial adoption of HKAS 39		9,573	—
Incorporation of a jointly controlled entity's subsidiary		5,492	—
Reversal of equity participation interests		(8,321)	—
Currency translation difference		461	—
Dividend paid		(2,875)	(1,492)
Disposal of subsidiaries		—	178
		<u>4,330</u>	<u>(1,314)</u>
Balance as at 31 December		<u>221,148</u>	<u>268,041</u>