

## Consolidated Statement of Changes in Equity

For the year ended 31 December, 2005

	Attributable to equity holders of the parent									
	Share			Non-				Minority		
	Share	premium	Negative	Translation	distributable	Special	Accumulated	Total	interest	Total
	capital	account	goodwill	reserve	reserve	reserve	profits			
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 January, 2004	58,400	12,779	2,281	3,805	24,032	3,142	104,438	208,877	22,878	231,755
Profit for the year and total										
recognised income for the year	-	-	-	-	-	-	8,302	8,302	1,188	9,490
Acquisition of subsidiary	-	-	-	-	-	-	-	-	(24,066)	(24,066)
At 31 December, 2004	58,400	12,779	2,281	3,805	24,032	3,142	112,740	217,179	-	217,179
Effect of changes in accounting policy (note 3)	-	-	(2,281)	-	-	-	(1,512)	(3,793)	-	(3,793)
At 1 January, 2005 as restated	58,400	12,779	-	3,805	24,032	3,142	111,228	213,386	-	213,386
Exchange differences on translation of PRC operations										
and net income recognised directly in equity	-	-	-	4,802	-	-	-	4,802	-	4,802
Profit for the year	-	-	-	-	-	-	8,980	8,980	-	8,980
Total recognised income for the year	-	-	-	4,802	-	-	8,980	13,782	-	13,782
<b>At 31 December, 2005</b>	<b>58,400</b>	<b>12,779</b>	<b>-</b>	<b>8,607</b>	<b>24,032</b>	<b>3,142</b>	<b>120,208</b>	<b>227,168</b>	<b>-</b>	<b>227,168</b>

The non-distributable reserves represent statutory reserves appropriated from the profit after tax of the Company's PRC subsidiaries under the PRC laws and regulations.

The special reserve of the Group represents reserve arising pursuant to the Group Reorganisation on 1 January 2000.