

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2005

	Attributable to equity holders of the Company									
	Issued share capital	Share premium account	Capital redemption reserve	Special reserve	Revaluation reserve	Exchange fluctuation reserve	Accumulated losses	Total	Minority interests	Total equity
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 January 2004										
As previously reported	16,507	1,189,721	478	808,822	33	2,008	(1,106,258)	911,311	20,006	931,317
Prior year adjustment:										
HKAS 17										
- Separation of the land and buildings components of owner-occupied properties (notes 2.2(e) & 2.4(b))	—	—	—	—	—	—	(44,129)	(44,129)	—	(44,129)
As restated	16,507	1,189,721	478	808,822	33	2,008	(1,150,387)	867,182	20,006	887,188
Surplus on revaluation (note 13)	—	—	—	—	1,349	—	—	1,349	899	2,248
Exchange realignment	—	—	—	—	—	(204)	—	(204)	—	(204)
Total income and expense for the year recognised directly in equity	—	—	—	—	1,349	(204)	—	1,145	899	2,044
Net profit for the year (as restated)	—	—	—	—	—	—	7,039	7,039	5,277	12,316
At 31 December 2004	16,507	1,189,721	478	808,822	1,382	1,804	(1,143,348)	875,366	26,182	901,548

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

Year ended 31 December 2005

Attributable to equity holders of the Company												
Issued share capital <i>HK\$'000</i>	Share premium account <i>HK\$'000</i>	Capital redemption reserve <i>HK\$'000</i>	Special reserve <i>HK\$'000</i>	Revaluation reserve <i>HK\$'000</i>	Available-for- sale equity investment revaluation reserve <i>HK\$'000</i>	Exchange fluctuation reserve <i>HK\$'000</i>	Accumulated losses <i>HK\$'000</i>	Total <i>HK\$'000</i>	Minority interests <i>HK\$'000</i>	Total equity <i>HK\$'000</i>	(note 31(b)(ii))	
At 1 January 2005												
As previously reported	16,507	1,189,721	478	808,822	1,382	—	1,804	(1,092,642)	926,072	26,182	952,254	
Prior year adjustment:												
HKAS 17												
- Separation of the land and buildings components of owner-occupied properties (notes 2.2(e) & 2.4(b))												
	—	—	—	—	—	—	—	(50,706)	(50,706)	—	(50,706)	
As restated	16,507	1,189,721	478	808,822	1,382	—	1,804	(1,143,348)	875,366	26,182	901,548	
Surplus on revaluation (note 13)	—	—	—	—	1,732	—	—	—	1,732	1,155	2,887	
Changes in fair value of available-for-sale equity investment	—	—	—	—	—	(783)	—	—	(783)	—	(783)	
Impairment recognised in the income statement	—	—	—	—	—	783	—	—	783	—	783	
Exchange realignment	—	—	—	—	—	—	(86)	—	(86)	—	(86)	
Total income and expenses for the year recognised directly in equity	—	—	—	—	1,732	—	(86)	—	1,646	1,155	2,801	
Net profit for the year	—	—	—	—	—	—	—	10,923	10,923	4,070	14,993	
<b>At 31 December 2005</b>	<b>16,507</b>	<b>1,189,721</b>	<b>478</b>	<b>808,822</b>	<b>3,114</b>	<b>—</b>	<b>1,718</b>	<b>(1,132,425)</b>	<b>887,935</b>	<b>31,407</b>	<b>919,342</b>	