



consolidated statement of changes in equity

| Attributable to equity floracis of the paren | Attributable | o equity | e to equity holders o | f the | parent |
|--|--------------|----------|-----------------------|-------|--------|
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| | | real buttable to equity horacle of the parent | | | | | |
|---|--------|---|-----------------------------|--------------------|--|--------------------|-------|
| HK\$ million | Notes | Issued share capital | Share premium account | Capital reserve | Equity component of convertible notes (note 28) | Accumulated losses | Total |
| At 1 January 2004 | | | | | | | |
| As previously reported | | 131 | _ | 733 | _ | (722) | 142 |
| Prior year adjustments | 2.4(b) | | _ | _ | 7 | (4) | 3 |
| As restated | | 131 | _ | 733 | 7 | (726) | 145 |
| Issue of new shares Profit for the year | 30 | 28 | 4 | _ | _ | _ | 32 |
| (as restated) | | | | | _ | 123 | 123 |
| At 31 December 2004 | | 159 | 4 | 733 | 7 | (603) | 300 |
| At 1 January 2005 | | | | | | | |
| As previously reported | 2.4(a) | 159 | 4 | 733 | _ | (597) | 299 |
| Prior year adjustments | 2.4(a) | _ | _ | _ | 7 | (6) | 1 |
| Opening adjustments | 2.4(a) | | | | _ | 13 | 13 |
| As restated | | 159 | 4 | 733 | 7 | (590) | 313 |
| Profit for the year | | | _ | _ | _ | 113 | 113 |
| At 31 December 2005 | | 159 | 4* | 733* | 7* | (477)* | 426 |

These reserve accounts comprise the consolidated reserves in the consolidated balance sheet.