

# Consolidated Statement of Changes in Equity

52

EVA Precision Industrial Holdings Limited

For the year ended 31 December 2005

	Note	Attributable to equity holders of the Company		Minority interest	Total
		Share capital	Reserves		
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance at 1 January 2004, as previously reported as equity		2,000	75,158	–	77,158
Balance at 1 January 2004, as previously separately reported as minority interest		–	–	5,101	5,101
Balance at 1 January 2004, as restated		2,000	75,158	5,101	82,259
Profit for the year/Total recognised income		–	65,763	230	65,993
Issue of shares by subsidiaries before the Reorganisation		–	560	–	560
Acquisition of additional interest in a subsidiary before the Reorganisation		–	150	(352)	(202)
Disposal of a subsidiary		–	–	(2,388)	(2,388)
Share issue costs		–	(4,338)	–	(4,338)
Dividends paid	27	–	(28,536)	(2,591)	(31,127)
		–	(32,164)	(5,331)	(37,495)
Balance at 31 December 2004		2,000	108,757	–	110,757
Balance at 1 January 2005, as per above		2,000	108,757	–	110,757
Opening adjustment for the adoption of HKFRS 3	2.2	–	172	–	172
Balance at 1 January 2005, as restated		2,000	108,929	–	110,929
Profit for the year/Total recognised income		–	83,215	–	83,215
Deemed disposals of subsidiaries	30(c)	–	(1,070)	–	(1,070)
Issue of shares	19(g)	13,000	130,000	–	143,000
Capitalisation of share premium account	19(e)	37,000	(37,000)	–	–
Share issue costs		–	(13,582)	–	(13,582)
Dividend paid	27	–	(15,600)	–	(15,600)
		50,000	62,748	–	112,748
Balance at 31 December 2005		52,000	254,892	–	306,892

The notes are an integral part to these financial statements.