

Consolidated Statement of Changes in Equity

For the year ended 31st December 2005

	Attributable to equity holders of the Company							Total HK\$'000
	Share capital	Share premium	Exchange reserve	Other statutory reserve	Retained earnings	Share- holder's funds	Minority interest	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1st January 2005, as previously reported	33,659	101,263	1	—	121,149	256,072	—	256,072
Adoption of HKAS 1	—	—	—	—	—	—	44,192	44,192
At 1st January 2005, as restated	33,659	101,263	1	—	121,149	256,072	44,192	300,264
Currency translation differences	—	—	318	—	—	318	(520)	(202)
Transfer to Taiwan statutory reserve	—	—	—	1,535	(1,535)	—	—	—
Net income/(loss) recognised directly in equity	—	—	318	1,535	(1,535)	318	(520)	(202)
(Loss)/profit for the year	—	—	—	—	(26,655)	(26,655)	3,016	(23,639)
Dividend to minority shareholders	—	—	—	—	—	—	(5,227)	(5,227)
Total recognised income/(loss) in 2005	—	—	318	1,535	(28,190)	(26,337)	(2,731)	(29,068)
At 31st December 2005	33,659	101,263	319	1,535	92,959	229,735	41,461	271,196
At 1st January 2004, as previously reported	33,659	101,263	(2,793)	—	212,537	344,666	—	344,666
Adoption of HKAS 1	—	—	—	—	—	—	36,179	36,179
At 1st January 2004, as restated	33,659	101,263	(2,793)	—	212,537	344,666	36,179	380,845
Currency translation differences, recognised directly in equity	—	—	2,794	—	—	2,794	2,501	5,295
(Loss)/profit for the year	—	—	—	—	(91,388)	(91,388)	5,512	(85,876)
Total recognised income/(loss) in 2004	—	—	2,794	—	(91,388)	(88,594)	8,013	(80,581)
At 31st December 2004	33,659	101,263	1	—	121,149	256,072	44,192	300,264