

Consolidated Statement of Changes in Equity

Year ended 31 December 2005

	Notes	Attributable to equity holders of the parent						Total equity HK\$'000
		Issued share capital HK\$'000	Share premium account HK\$'000	Asset revaluation reserve HK\$'000	Statutory reserve fund HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	
At 1 January 2004								
As previously reported		44,801	21,440	26,924	2,592	22	151,333	247,112
Prior year adjustment	3.4(b)	-	-	(15,635)	-	-	-	(15,635)
As restated		44,801	21,440	11,289	2,592	22	151,333	231,477
Exchange realignment and gain for the year recognised directly in equity								
		-	-	-	-	72	-	72
Revaluation reserve released		-	-	(443)	-	-	443	-
Appropriation to statutory reserve fund	28(a)	-	-	-	485	-	(485)	-
Net profit for the year		-	-	-	-	-	12,543	12,543
Interim 2004 dividend	13	-	-	-	-	-	(4,480)	(4,480)
At 31 December 2004		44,801	21,440*	10,846*	3,077*	94*	159,354*	239,612

	Notes	Attributable to equity holders of the parent						Proposed final dividend HK\$'000	Total equity HK\$'000
		Issued share capital HK\$'000	Share premium account HK\$'000	Asset revaluation reserve HK\$'000	Statutory reserve fund HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000		
At 1 January 2005									
As previously reported		44,801	21,440	26,239	3,077	94	159,354	-	255,005
Prior year adjustment	3.4(b)	-	-	(15,393)	-	-	-	-	(15,393)
As restated		44,801	21,440	10,846	3,077	94	159,354	-	239,612
Surplus on revaluation	15	-	-	27,231	-	-	-	-	27,231
Deferred tax liability on revaluation of properties	26	-	-	(4,227)	-	-	-	-	(4,227)
Exchange realignment		-	-	-	-	2,277	-	-	2,277
Repurchase of shares	27	(258)	(528)	-	-	-	-	-	(786)
Total income and expense (including gains and losses) for the year recognised directly in equity									
		(258)	(528)	23,004	-	2,277	-	-	24,495
Revaluation reserve released		-	-	(390)	-	-	390	-	-
Appropriation to statutory reserve fund	28(a)	-	-	-	835	-	(835)	-	-
Net profit for the year		-	-	-	-	-	3,436	-	3,436
Proposed final 2005 dividend	13	-	-	-	-	-	(2,227)	2,227	-
At 31 December 2005		44,543	20,912*	33,460*	3,912*	2,371*	160,118*	2,227	267,543

* Comprise consolidated reserves of HK\$220,773,000 (2004: HK\$194,811,000) included in the consolidated balance sheet.