

Consolidated Summary Statement of Changes in Equity

	Notes	2005 HK\$'000	2004 HK\$'000 (Restated)
Total equity at 1 January			
As previously reported		249,041	241,650
Prior year adjustment		(1,244)	(1,244)
Opening adjustment		61	–
As restated		247,858	240,406
Issue of shares, including share premium	33	17,550	–
Share issue expenses	33	(142)	–
Deficit on revaluation of freehold land and buildings	35	(7,987)	–
Exchange fluctuation reserve released on disposal of subsidiaries	35	–	(1,753)
Exchange differences on translation of the financial statements of foreign entities and net gains not recognised in the consolidated income statement	35	(2,199)	2,708
Total income and expense recognised directly in equity		(10,186)	955
Net profit/(loss) for the year	35	(17,525)	6,737
Total income and expense for the year		(27,711)	7,692
Effect on minority interests in relation to disposal of subsidiaries	35	–	(301)
Total equity at 31 December		237,555	247,797