

Consolidated Statement of Changes in Equity

for the year ended 31 December 2005

	<i>Notes</i>	2005 HK\$'000	2004 HK\$'000
Total equity at 1 January, as previously reported		70,453	65,781
Effect of initial adoption of HKAS 1	2.3	–	860
Effect of initial adoption of HKAS 39	2.3	37	–
Total equity at 1 January, as restated		70,490	66,641
Acquisition of minority interest		–	1,916
Fair value adjustment on available-for-sale financial assets	20(a)	(12)	–
Net expense recognised directly in equity		(12)	–
(Loss)/Profit for the year	31		
– attributable equity holders of the Company		(12,316)	1,657
– attributable to minority interest		–	(2,776)
Total recognised loss for the year		(12,328)	(1,119)
Movements in equity arising from capital transactions:			
Equity component of convertible notes on adoption of HKAS 32	29	–	3,015
Issue of new shares by conversion of convertible notes	29,30,31	42,863	–
Conversion of convertible notes		(3,015)	–
Issue of new shares by way of rights issue	30,31	48,509	–
Share issue expenses	30,31	(2,004)	–
Total equity as at 31 December		144,515	70,453