

# Consolidated Statement of Changes in Equity

Year ended 31 December 2005

Notes	Attributable to equity holders of the parent												
	Issued share capital	Share premium account	Pre-IPO share option reserve	Contributed surplus	Statutory surplus reserve	Expansion reserve	Exchange fluctuation reserve	Retained profits	Proposed final dividend	Total	Minority interests	Total equity	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 January 2004	10	—	—	4,990	6,474	701	(314)	133,533	—	145,394	349	145,743	
Exchange realignment and total income and expenses recognised directly in equity	—	—	—	—	—	—	634	—	—	634	17	651	
Net profit for the year (as restated)	—	—	—	—	—	—	—	8,552	—	8,552	(96)	8,456	
Total income and expense for the year	—	—	—	—	—	—	634	8,552	—	9,186	(79)	9,107	
Issue of shares	29	10,000	96,800	—	—	—	—	—	—	106,800	—	106,800	
Share issue expenses	29	—	(14,253)	—	—	—	—	—	—	(14,253)	—	(14,253)	
Capitalisation issue	29	29,990	(29,990)	—	—	—	—	—	—	—	—	—	
Equity-settled share option arrangements	3(b)	—	—	1,455	—	—	—	—	—	1,455	—	1,455	
Profit appropriation	31(a)	—	—	—	17,377	—	—	(17,377)	—	—	—	—	
Special dividend	15	—	—	—	—	—	—	(65,000)	—	(65,000)	—	(65,000)	
Proposed final 2004 dividend	15	—	—	—	—	—	—	(3,000)	3,000	—	—	—	
At 31 December 2004	40,000	52,557	1,455	4,990	23,851	701	320	56,708	3,000	183,582	270	183,852	
At 1 January 2005													
As previously reported	3(b)	40,000	52,557	—	4,990	23,851	701	320	58,163	3,000	183,582	270	183,852
Prior year adjustment	3(b)	—	—	1,455	—	—	—	—	(1,455)	—	—	—	—
As restated		40,000	52,557	1,455	4,990	23,851	701	320	56,708	3,000	183,582	270	183,852
Exchange realignment and total income and expenses recognised directly in equity	—	—	—	—	—	—	2,740	—	—	2,740	17	2,757	
Net profit for the year	—	—	—	—	—	—	—	15,216	—	15,216	(287)	14,929	
Total income and expense for the year	—	—	—	—	—	—	2,740	15,216	—	17,956	(270)	17,686	
Final 2004 dividend declared	—	—	—	—	—	—	—	—	(3,000)	(3,000)	—	(3,000)	
Equity-settled share option arrangements	3(b)	—	—	2,796	—	—	—	—	—	2,796	—	2,796	
Profit appropriation	31(a)	—	—	—	2,939	—	—	(2,939)	—	—	—	—	
Proposed final 2005 dividend	15	—	—	—	—	—	—	(4,500)	4,500	—	—	—	
At 31 December 2005	40,000	52,557	4,251	4,990	26,790	701	3,060	64,485	4,500	201,334	—	201,334	