

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2005

	Attributable to equity holders of the Company					Total	Minority interests	Total
	Share capital	Capital reserve	Shareholders' Contribution	Contributed surplus	Deficit			
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(Note a)	(Note b)	(Note c)				
THE GROUP								
At 1st January, 2004	43,276	945	—	2,096,598	(1,807,655)	333,164	30,929	364,093
Loss for the year	—	—	—	—	(235,515)	(235,515)	4,580	(230,935)
Disposal of subsidiary	—	—	—	—	—	—	(21,079)	(21,079)
At 31st December, 2004	43,276	945	—	2,096,598	(2,043,170)	97,649	14,430	112,079
Imputed interest expenses on non-current interest free loan from ultimate holding company	—	—	664	—	—	664	—	664
Loss for the year	—	—	—	—	(32,589)	(32,589)	(8)	(32,597)
At 31st December, 2005	43,276	945	664	2,096,598	(2,075,759)	65,724	14,422	80,146

Note:

- (a) The capital reserve of the Group represents capital redemption reserve.
- (b) The shareholders' contribution represents imputed interest expenses on non-current interest-free loan from ultimate holding company.
- (c) The contributed surplus of the Group represents (i) the aggregate of the difference between the nominal amount of the share capital and share premium of the subsidiaries at the date on which they were acquired by the Group and the nominal amount of the share capital issued as consideration for the acquisition and (ii) contribution arising from capital reorganisation and group reorganisation in prior years.