

Consolidated Statement of Changes in Equity

Year ended 31st December 2005

	Attributable to equity holders of the Company						Net deficiency in assets
	Issued share capital	Share premium account	Contributed surplus	Fixed assets revaluation reserve	Accumulated losses		
Note	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
			(note 31(b))				
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At 1st January 2004							
As previously reported	61,502,418	168,315,330	36,548,052	1,731,450	(307,175,318)	(39,078,068)	
Prior year adjustment	3.4(b)	—	—	—	351,507	351,507	
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As restated	61,502,418	168,315,330	36,548,052	1,731,450	(306,823,811)	(38,726,561)	
Loss for the year		—	—	—	(6,343,576)	(6,343,576)	
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At 31st December 2004	61,502,418	168,315,330	36,548,052	1,731,450	(313,167,387)	(45,070,137)	
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At 1st January 2005							
As previously reported	61,502,418	168,315,330	36,548,052	1,731,450	(313,432,985)	(45,335,735)	
Prior year adjustment	3.4(b)	—	—	—	265,598	265,598	
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As restated	61,502,418	168,315,330	36,548,052	1,731,450	(313,167,387)	(45,070,137)	
Loss for the year		—	—	—	(8,756,390)	(8,756,390)	
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At 31st December 2005	61,502,418	168,315,330*	36,548,052*	1,731,450*	(321,923,777)*	(53,826,527)	

* The consolidated reserves in the consolidated balance sheet comprise the share premium account, contributed surplus, fixed assets revaluation reserve, and accumulated losses with a net debit balance of HK\$115,328,945 (2004: HK\$106,572,555 (Restated)).