

Consolidated Statement of Changes in Equity

Year ended 31 December 2005

	Issued Capital HK\$'000	Share premium HK\$'000	Reserve fund HK\$'000	Contributed surplus HK\$'000	Exchange fluctuation reserve HK\$'000	Accumulated losses HK\$'000	Total reserves HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 January 2004									
– Attributable to the equity holders of the Company (as previously reported)	18,071	134,008	3,490	126,883	115	(26,229)	238,267	–	256,338
– Minority interest (as previously presented separately)	–	–	–	–	–	–	–	33,126	33,126
	18,071	134,008	3,490	126,883	115	(26,229)	238,267	33,126	289,464
Prior year adjustment in respect of a change in the accounting policy on leasehold land	–	–	–	–	–	(1,879)	(1,879)	–	(1,879)
At 1 January 2004 (as restated)	18,071	134,008	3,490	126,883	115	(28,108)	236,388	33,126	287,585
Release of reserve upon disposal of discontinued operations	–	–	(322)	–	273	–	(49)	–	(49)
Exchange realignment	–	–	–	–	50	–	50	–	50
Net income/(expense) recognised directly in equity	–	–	(322)	–	323	–	1	–	1
Loss for the year	–	–	–	–	–	(165,419)	(165,419)	(33,126)	(198,545)
Total recognised income/(expense) for 2004	–	–	(322)	–	323	(165,419)	(165,418)	(33,126)	(198,544)
Issue of shares under a placement	3,254	19,524	–	–	–	–	19,524	–	22,778
At 31 December 2004 (as restated)	21,325	153,532	3,168	126,883	438	(193,527)	90,494	–	111,819
Representing									
Issued capital	21,325	–	–	–	–	–	–	–	–
Reserves	–	153,532	3,168	126,883	438	(193,527)	90,494	–	90,494
	21,325	153,532	3,168	126,883	438	(193,527)	90,494	–	90,494

Consolidated Statement of Changes in Equity *(Continued)*

Year ended 31 December 2005

	Issued Capital <i>HK\$'000</i>	Share premium <i>HK\$'000</i>	Reserve fund <i>HK\$'000</i>	Contributed surplus <i>HK\$'000</i>	Exchange fluctuation reserve <i>HK\$'000</i>	Accumulated losses <i>HK\$'000</i>	Total reserves <i>HK\$'000</i>	Minority interests <i>HK\$'000</i>	Total <i>HK\$'000</i>
At 1 January 2005									
– Attributable to the equity holders of the Company (as previously reported)	21,325	153,532	3,168	126,883	438	(190,659)	93,362	–	114,687
– Minority interests (as previously presented separately)	–	–	–	–	–	–	–	–	–
	21,325	153,532	3,168	126,883	438	(190,659)	93,362	–	114,687
Prior year adjustment in respect of a change in the accounting policy on leasehold land	–	–	–	–	–	(2,868)	(2,868)	–	(2,868)
At 1 January 2005 (as restated)	21,325	153,532	3,168	126,883	438	(193,527)	90,494	–	111,819
Exchange realignment	–	–	–	–	2,706	–	2,706	–	2,706
Net income recognised directly in equity	–	–	–	–	2,706	–	2,706	–	2,706
Loss for the year	–	–	–	–	–	(23,273)	(23,273)	–	(23,273)
Total recognised income/(expense) for 2005	–	–	–	–	2,706	(23,273)	(20,567)	–	(20,567)
Issue of shares under a placement	4,000	10,000	–	–	–	–	10,000	–	14,000
At 31 December 2005	25,325	163,532	3,168	126,883	3,144	(216,800)	79,927	–	105,252
Representing									
Issued capital	25,325	–	–	–	–	–	–	–	–
Reserves	–	163,532	3,168	126,883	3,144	(216,800)	79,927	–	–
	25,325	163,532	3,168	126,883	3,144	(216,800)	79,927	–	–