## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

|  | Note | $\begin{array}{r} 2006 \\ \text { HK\$'000 } \end{array}$ | $\begin{array}{r} 2005 \\ \text { HK\$'000 } \\ \text { (Restated) } \end{array}$ |
| :---: | :---: | :---: | :---: |
| Total equity at beginning of year <br> - As previously reported <br> - Prior year adjustments on effects of changes in accounting policies (note 2(b)(ii)) |  | $\begin{array}{r} 1,618,800 \\ (9,116) \end{array}$ | $\begin{array}{r} 1,730,329 \\ 11,980 \end{array}$ |
| - As restated |  | 1,609,684 | 1,742,309 |
| Exchange differences arising on translation of foreign operations recognized directly in equity Loss for the year |  | $\begin{gathered} 10,674 \\ (108,876) \end{gathered}$ | (132,625) |
| Total recognized income and expense for the year |  | $(98,202)$ | $(132,625)$ |
| Redemption of convertible notes | 34 | $(2,803)$ | - |
| Dividends declared | 12 | $(249,076)$ | - |
| Total equity at end of year |  | 1,259,603 | 1,609,684 |

