

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2006

	Attributable to equity holders of the Company						Total	Minority interests	Total
	Share capital	Capital reserve	Shareholders' contribution	Contributed surplus	Translation reserve	Accumulated loss			
	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, 2005	43,276	945	—	2,096,598	—	(2,043,170)	97,649	14,430	112,079
Loss for the year	—	—	—	—	—	(32,589)	(32,589)	(8)	(32,597)
Total recognised income and expenses for the year	—	—	—	—	—	(32,589)	(32,589)	(8)	(32,597)
Imputed interest expenses on non-current interest free loan from ultimate holding company recognised directly in equity	—	—	664	—	—	—	664	—	664
At 31st December, 2005	43,276	945	664	2,096,598	—	(2,075,759)	65,724	14,422	80,146
Exchange differences arising on translation of foreign operations recognised directly in equity	—	—	—	—	109	—	109	—	109
Loss for the year	—	—	—	—	—	(18,169)	(18,169)	(8)	(18,177)
Disposal of a subsidiary	—	—	—	—	—	—	—	(567)	(567)
Total recognised income and expenses for the year	—	—	—	—	109	(18,169)	(18,060)	(8)	(18,068)
At 31st December, 2006	43,276	945	664	2,096,598	109	(2,093,928)	47,664	13,847	61,511

Note:

- The capital reserve of the Group represents capital redemption reserve.
- The shareholders' contribution represents imputed interest expense on non-current interest-free loan from ultimate holding company.
- The contributed surplus of the Group represents (i) aggregate of the difference between the nominal amount of the share capital 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 1995.