

# Consolidated Statement of Changes in Equity

For the year ended 31 December 2006

	Attributable to equity holders of the Company									Proposed final dividends	Minority interests	Total equity
	Share capital	Share premium*	Capital reserve*	Special reserves*	Property, plant and equipment revaluation reserve*	Translation reserve*	Share option reserve*	Retained profits*	Total			
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 January 2005	29,260	33,450	—	44,144	930	468	—	134,365	242,617	2,926	70,899	316,442
Surplus arising on revaluation of leasehold properties	—	—	—	—	92	—	—	—	92	—	153	245
Deferred tax liabilities arising on revaluation of leasehold properties	—	—	—	—	(30)	—	—	—	(30)	—	(50)	(80)
Currency translation	—	—	—	—	—	3,243	—	—	3,243	—	1,397	4,640
Net income recognised directly in equity	—	—	—	—	62	3,243	—	—	3,305	—	1,500	4,805
Profit for the year	—	—	—	—	—	—	—	20,459	20,459	—	4,285	24,744
Total recognised income and expense for the year	—	—	—	—	62	3,243	—	20,459	23,764	—	5,785	29,549
Capital contributions by minority shareholders	—	—	—	—	—	—	—	—	—	—	1,730	1,730
Equity settled share based payment expenses	—	—	—	—	—	—	313	—	313	—	—	313
Acquisition of additional interest in a subsidiary from minority shareholders	—	—	—	—	—	—	—	—	—	—	(5,287)	(5,287)
Dividends paid to minority shareholders of a subsidiary	—	—	—	—	—	—	—	—	—	—	(3,645)	(3,645)
Dividends paid	—	—	—	—	—	—	—	—	—	(2,926)	—	(2,926)
Proposed final dividends (note 12)	—	—	—	—	—	—	—	(2,926)	(2,926)	2,926	—	—
At 31 December 2005 and 1 January 2006	29,260	33,450	—	44,144	992	3,711	313	151,898	263,768	2,926	69,482	336,176
Surplus arising on revaluation of leasehold properties	—	—	—	—	1,107	—	—	—	1,107	—	277	1,384
Deferred tax liabilities arising on revaluation of leasehold properties	—	—	—	—	(365)	—	—	—	(365)	—	(92)	(457)
Currency translation	—	—	—	—	—	7,554	—	—	7,554	—	2,990	10,544
Net income/(expense) recognised directly in equity	—	—	—	—	742	7,554	—	—	8,296	—	3,175	11,471
Loss for the year	—	—	—	—	—	—	—	(22,469)	(22,469)	—	(16,641)	(39,110)
Total recognised income and expense for the year	—	—	—	—	742	7,554	—	(22,469)	(14,173)	—	(13,466)	(27,639)
Capital contributions arising on shareholders' indemnity (note 8)	—	—	7,324	—	—	—	—	—	7,324	—	—	7,324
Capital contributions by minority shareholders	—	—	—	—	—	—	—	—	—	—	4,469	4,469
Forfeiture of lapsed share under share option scheme	—	—	—	—	—	—	(5)	5	—	—	—	—
Dividends paid to minority shareholders of a subsidiary	—	—	—	—	—	—	—	—	—	—	(7,098)	(7,098)
Dividends paid	—	—	—	—	—	—	—	—	—	(2,926)	—	(2,926)
At 31 December 2006	29,260	33,450	7,324	44,144	1,734	11,265	308	129,434	256,919	—	53,387	310,306

\* These reserve accounts comprise the consolidated reserves of HK\$227,659,000 (2005: HK\$234,508,000) in the consolidated balance sheet.