

# Consolidated Statement of Changes in Equity ■ Consolidated Statement of Changes in Equity

Year ended 31 December 2005

		Attributable to equity holders of the parent										
		Issued share capital	Share premium account	Equity component of convertible bonds	Share option reserve	Contributed surplus	Exchange fluctuation reserve	Retained profits	Total	Minority interests	Total equity	
	Notes	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 January 2004 as previously reported		50,161	644,427	—	—	351,007	(2,576)	245,354	1,288,373	9,966	1,298,339	
Prior year adjustment	2.4(b)	—	—	—	3,250	—	—	(3,250)	—	—	—	
As restated		50,161	644,427	—	3,250	351,007	(2,576)	242,104	1,288,373	9,966	1,298,339	
Exchange realignment		—	—	—	—	—	1,272	—	1,272	—	1,272	
Total income and expense recognised directly in equity		—	—	—	—	—	1,272	—	1,272	—	1,272	
Net profit for the year (as restated)		—	—	—	—	—	—	87,828	87,828	10,268	98,096	
Total income and expense for the year		—	—	—	—	—	1,272	87,828	89,100	10,268	99,368	
Equity-settled share option arrangements (as restated)	2.4(c)	—	—	—	7,300	—	—	—	7,300	—	7,300	
Issue of convertible bonds		—	—	10,763	—	—	—	—	10,763	—	10,763	
Movement in a current account with a minority shareholder		—	—	—	—	—	—	—	—	(15,013)	(15,013)	
At 31 December 2004 (as restated)		50,161	644,427	10,763	10,550	351,007	(1,304)	329,932	1,395,536	5,221	1,400,757	
At 1 January 2005 as previously reported		50,161	644,427	—	—	351,007	(1,304)	340,482	1,384,773	5,221	1,389,994	
Prior year adjustments	2.4(b)	—	—	10,763	10,550	—	—	(10,550)	10,763	—	10,763	
As restated		50,161	644,427	10,763	10,550	351,007	(1,304)	329,932	1,395,536	5,221	1,400,757	
Exchange realignment		—	—	—	—	—	32,364	—	32,364	(933)	31,431	
Total income and expense recognised directly in equity		—	—	—	—	—	32,364	—	32,364	(933)	31,431	
Net profit for the year		—	—	—	—	—	—	105,155	105,155	8,822	113,977	
Total income and expense for the year		—	—	—	—	—	32,364	105,155	137,519	7,889	145,408	
Equity-settled share option arrangements	2.4(c)	—	—	—	7,300	—	—	—	7,300	—	7,300	
At 31 December 2005		50,161	644,427	10,763	17,850	351,007	31,060	435,087	1,540,355	13,110	1,553,465	