



Consolidated Statement of Changes in Equity

For the year ended 31 December 2005

Attributable to equity holders of the Company

	Share capital	Share premium	Exchange translation reserve	Share options reserve	Reserve fund	Enterprise development fund	Other reserve	Retained earnings	Total	Minority interests	Total
	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 2004 as originally stated	13,149	106,901	(464)	-	8,492	616	-	107,552	236,246	-	236,246
Effect of changes in accounting policies (see Note 2A)	-	-	-	-	-	-	-	-	-	1,803	1,803
At 1 January 2004 as restated	13,149	106,901	(464)	-	8,492	616	-	107,552	236,246	1,803	238,049
Transfer from retained earnings (note)	-	-	-	-	7,341	-	-	(7,341)	-	-	-
Profit (loss) for the year	-	-	-	-	-	-	-	32,776	32,776	(611)	32,165
Total recognised income and expense for the year	-	-	-	-	7,341	-	-	25,435	32,776	(611)	32,165
Shares allotted and issued for partial settlement of consideration in respect of acquisition of a subsidiary	205	9,229	-	-	-	-	-	-	9,434	-	9,434
Issue of shares by placement	1,700	120,700	-	-	-	-	-	-	122,400	-	122,400
Issue of shares on exercise of share options	128	4,244	-	-	-	-	-	-	4,372	-	4,372
Issue of shares for scrip dividends	30	1,849	-	-	-	-	-	-	1,879	-	1,879
Share issue expenses	-	(3,838)	-	-	-	-	-	-	(3,838)	-	(3,838)
2003 final dividends paid	-	-	-	-	-	-	-	(22,409)	(22,409)	-	(22,409)
2004 interim dividends paid	-	-	-	-	-	-	-	(7,496)	(7,496)	-	(7,496)
Capital contribution by minority shareholder of a subsidiary	-	-	-	-	-	-	-	-	-	2,288	2,288
Acquisition of a subsidiary	-	-	-	-	-	-	-	-	-	8,794	8,794
At 31 December 2004	15,212	239,085	(464)	-	15,833	616	-	103,082	373,364	12,274	385,638
Effects of changes in accounting policies (see Note 2A)	-	-	-	-	-	-	-	86	86	-	86
At 1 January 2005 as restated	15,212	239,085	(464)	-	15,833	616	-	103,168	373,450	12,274	385,724



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	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Loss on fair value changes of available-for-sale investments and recognised directly in equity	-	-	-	-	-	-	(426)	-	(426)	-	(426)
Exchange difference arising on translation of overseas operation	-	-	3,685	-	-	-	-	-	3,685	-	3,685
Profit (loss) for the year	-	-	-	-	-	-	-	21,649	21,649	(706)	20,943
Total recognised income and expenses for the year	-	-	3,685	-	-	-	-	21,649	25,334	(706)	24,628
Shares allotted and issued for settlement of final consideration in respect of acquisition of a subsidiary	205	9,229	-	-	-	-	-	-	9,434	-	9,434
2005 interim dividends paid	-	-	-	-	-	-	-	(15,417)	(15,417)	-	(15,417)
Recognition of equity-settled share based payment	-	-	-	3,525	-	-	-	-	3,525	-	3,525
Deemed gain on acquisition of a subsidiary	-	-	-	-	-	-	-	-	-	(152)	(152)
Acquisition of additional interest in a subsidiary	-	-	-	-	-	-	-	-	-	(8,332)	(8,332)
Acquisition of a subsidiary	-	-	-	-	-	-	-	-	-	203	203
At 31 December 2005	15,417	248,314	3,221	3,525	15,833	616	(426)	109,400	395,900	3,287	399,187

Note: Subsidiaries in the People's Republic of China (the "PRC") have appropriated 10% of the profit to reserve fund. The reserve fund is required to be retained in the accounts of the subsidiaries for specific purposes.