

Consolidated Statement of Changes in Equity

Year ended 31 December 2005

Attributable to equity holders of the parent											
Notes	Issued share capital HK\$'000	Share premium account HK\$'000	Contributed surplus HK\$'000 (note 39(a))	Capital reserve HK\$'000	Investment property revaluation reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
At 1 January 2004											
As previously reported	3,200	12,196	783,855	10,938	111,719	(77,287)	10,740	19,199	874,560	27,421	901,981
Prior year adjustment	2.4	-	-	-	(20,076)	-	-	-	(20,076)	-	(20,076)
As restated	3,200	12,196	783,855	10,938	91,643	(77,287)	10,740	19,199	854,484	27,421	881,905
Exchange realignment	-	-	-	-	(838)	9,258	-	-	8,420	14	8,434
Surplus on revaluation of investment properties	15	-	-	-	21,596	-	-	-	21,596	-	21,596
Prior year adjustment	2.4	-	-	-	(3,129)	-	-	-	(3,129)	-	(3,129)
Total income and expense recognised directly in equity	-	-	-	-	17,629	9,258	-	-	26,887	14	26,901
Profit for the year	-	-	-	-	-	-	30,632	-	30,632	12,233	42,865
Total income and expense for the year	-	-	-	-	17,629	9,258	30,632	-	57,519	12,247	69,766
Disposal of minority interests	-	-	-	-	-	-	-	-	-	3,708	3,708
Final 2003 dividend declared	-	-	(1,094)	-	-	-	-	(19,199)	(20,293)	-	(20,293)
Exercise of warrants	37	592	52,720	-	-	-	-	-	53,312	-	53,312
Issue of shares	37	1,115	133,885	-	-	-	-	-	135,000	-	135,000
Interim 2004 dividend	12	-	-	(14,721)	-	-	-	-	(14,721)	-	(14,721)
Proposed final 2004 dividend	12	-	-	(24,535)	-	-	-	24,535	-	-	-
At 31 December 2004	4,907	198,801	743,505	10,938	109,272	(68,029)	41,372	24,535	1,065,301	43,376	1,108,677

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Consolidated Statement of Changes in Equity (Cont'd)

Year ended 31 December 2005

Attributable to equity holders of the parent												
Notes	Issued	Share	Contributed	Capital	Available-	Investment	Exchange	Retained	Proposed	Total	Minority	Total
	share	premium			for-sale	property			final			
	capital	account	surplus	reserve	investment	revaluation	fluctuation	profits	dividend		interests	equity
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	revaluation	revaluation	reserve	reserve	HK\$'000	HK\$'000	HK\$'000	HK\$'000
			(note 39(a))		reserve	reserve	reserve					
At 1 January 2005												
As previously reported	4,907	198,801	743,505	10,938	-	132,477	(68,029)	41,372	24,535	1,088,506	43,376	1,131,882
Prior year adjustment	2.4	-	-	-	-	(23,205)	-	-	-	(23,205)	-	(23,205)
Opening adjustments	2.4	-	-	(10,938)	-	(109,272)	-	120,210	-	-	-	-
As restated	4,907	198,801	743,505	-	-	-	(68,029)	161,582	24,535	1,065,301	43,376	1,108,677
Exchange realignment	-	-	-	-	-	-	(3,506)	-	-	(3,506)	-	(3,506)
Changes in fair value of available-for-sale investments	-	-	-	-	(1,003)	-	-	-	-	(1,003)	-	(1,003)
Impairment of available-for-sale investments	-	-	-	-	1,003	-	-	-	-	1,003	-	1,003
Total income and expense recognised directly in equity	-	-	-	-	-	-	(3,506)	-	-	(3,506)	-	(3,506)
Profit for the year	-	-	-	-	-	-	-	22,413	-	22,413	3,223	25,636
Total income and expense for the year	-	-	-	-	-	-	(3,506)	22,413	-	18,907	3,223	22,130
Acquisition of minority interests	-	-	-	-	-	-	1,161	-	-	1,161	(62,004)	(60,843)
Capital contributions by minority shareholders	-	-	-	-	-	-	-	-	-	-	15,405	15,405
Final 2004 dividend declared	12	-	-	-	-	-	-	-	(24,535)	(24,535)	-	(24,535)
Interim 2005 dividend	12	-	-	(14,721)	-	-	-	-	-	(14,721)	-	(14,721)
Proposed final 2005 dividend	12	-	-	(24,535)	-	-	-	-	24,535	-	-	-
At 31 December 2005	4,907	198,801 *	704,249 *	- *	-	- *	(70,374) *	183,995 *	24,535	1,046,113	-	1,046,113

* These reserve accounts comprise the consolidated reserves of HK\$1,016,671 (2004: HK\$1,035,859) in the consolidated balance sheet.