

Consolidated Statement of Changes in Equity

Year ended 31 December 2005

Attributable to equity holders of the parent company													
Notes	Statutory												
	Issued share capital	Share premium account	Contributed surplus	Statutory surplus reserve	public welfare fund	Asset revaluation reserve	Share option reserve	Exchange fluctuation reserve	Retained profits	Proposed final dividend	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	HK\$'000	HK\$'000
	(note 29)		(note 31(a))	(note 31(a))	(note 31(a))	(Restated)			(Restated)	(note 12)			
At 1 January 2004	39	-	8,842	2,346	287	-	-	919	143,451	5,010	160,894	18	160,912
Exchange realignment	-	-	-	-	-	-	-	1,871	-	-	1,871	-	1,871
Total income and expense for the year recognised directly in equity	-	-	-	-	-	-	-	1,871	-	-	1,871	-	1,871
Net profit for the year (as restated)	-	-	-	-	-	-	-	-	53,235	-	53,235	3	53,238
Total income and expense for the year	-	-	-	-	-	-	-	1,871	53,235	-	55,106	3	55,109
Issue of share capital	9,961	16,996	-	-	-	-	-	-	-	-	26,957	-	26,957
Contributed surplus arising on acquisition of Best Device Group Limited and its subsidiaries	-	-	(9,958)	-	-	-	-	-	-	-	(9,958)	-	(9,958)
Issue of shares	29(c)	12,750	85,425	-	-	-	-	-	-	-	98,175	-	98,175
Capitalisation of share premium	29(d)	27,250	(27,250)	-	-	-	-	-	-	-	-	-	-
Share issue expenses	29(c)	-	(26,362)	-	-	-	-	-	-	-	(26,362)	-	(26,362)
Final 2003 dividend declared	-	-	-	-	-	-	-	-	-	(5,010)	(5,010)	-	(5,010)
Interim 2004 dividend	12	-	-	-	-	-	-	-	(6,050)	-	(6,050)	-	(6,050)
Proposed final 2004 dividend	12	-	-	-	-	-	-	-	(9,000)	9,000	-	-	-
Transfer from retained profits	-	-	-	2,315	-	-	-	-	(2,315)	-	-	-	-
At 31 December 2004	50,000	48,809	(1,116)	4,661	287	-	-	2,790	179,321	9,000	293,752	21	293,773

Consolidated Statement of Changes in Equity *(Continued)*

Year ended 31 December 2005

		Attributable to equity holders of the parent company												
		Statutory												
	Notes	Issued share capital HK\$'000 (note 29)	Share premium account HK\$'000	Contributed surplus HK\$'000 (note 31(a))	Statutory surplus reserve HK\$'000 (note 31(a))	public welfare fund HK\$'000 (note 31(a))	Asset revaluation reserve HK\$'000	Share option reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000 (note 12)	Proposed final dividend HK\$'000 (note 12)	Total HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 January 2005														
		50,000	48,809	(1,116)	4,661	287	2,559	-	2,790	176,762	9,000	293,752	21	293,773
	2.4(b)	-	-	-	-	-	(2,559)	-	-	2,559	-	-	-	-
	2.4(b)	-	-	-	-	-	-	-	-	25,326	-	25,326	-	25,326
As restated														
		50,000	48,809	(1,116)	4,661	287	-	-	2,790	204,647	9,000	319,078	21	319,099
Exchange realignment														
		-	-	-	-	-	-	-	1,183	-	-	1,183	-	1,183
Total income and expense for the year recognised directly in equity														
		-	-	-	-	-	-	-	1,183	-	-	1,183	-	1,183
Net profit for the year														
		-	-	-	-	-	-	-	-	64,398	-	64,398	-	64,398
Total income and expense for the year														
		-	-	-	-	-	-	-	1,183	64,398	-	65,581	-	65,581
Final 2004 dividend declared														
		-	-	-	-	-	-	-	-	(1,803)	(9,000)	(10,803)	-	(10,803)
Issue of shares														
	29(e)	10,000	105,000	-	-	-	-	-	-	-	-	115,000	-	115,000
Share issue expenses														
	29(e)	-	(3,516)	-	-	-	-	-	-	-	-	(3,516)	-	(3,516)
Exercise of share options														
	29(f)	107	728	-	-	-	-	-	-	-	-	835	-	835
Equity-settled share option scheme														
	30	-	-	-	-	-	-	7,577	-	-	-	7,577	-	7,577
Disposal of a subsidiary														
	32	-	-	-	-	-	-	-	-	-	-	-	(21)	(21)
Interim 2005 dividend														
	12	-	-	-	-	-	-	-	-	(9,009)	-	(9,009)	-	(9,009)
Proposed final 2005 dividend														
	12	-	-	-	-	-	-	-	-	(10,867)	10,867	-	-	-
Transfer from retained profits														
		-	-	-	2,262	-	-	-	-	(2,262)	-	-	-	-
At 31 December 2005														
		60,107	151,021	(1,116)	6,923	287	-	7,577	3,973	245,104	10,867	484,743	-	484,743