

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2005

	Attributable to ordinary equity holders of the Company										
	Issued share capital Note	Share premium account	Capital reserve	Asset revaluation reserve (Restated)	Statutory reserve	Exchange fluctuation reserve	Retained profits	Proposed final dividend	Total	Minority interests	Total equity
	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	30,200	32,641	993	303	49	(1,003)	162,185	12,990	238,358	8,249	246,607
Surplus on revaluation (as restated)	-	-	-	3,451	-	-	-	-	3,451	-	3,451
Deferred tax adjustment on revaluation of property, plant and equipment (as restated)	-	-	-	(657)	-	-	-	-	(657)	-	(657)
Total income and expense for the year recognised directly in equity	-	-	-	2,794	-	-	-	-	2,794	-	2,794
Profit for the year	-	-	-	-	-	-	98,334	-	98,334	767	99,101
Total income and expense for the year	-	-	-	2,794	-	-	98,334	-	101,128	767	101,895
Final 2003 dividend declared	-	-	-	-	-	-	-	(12,990)	(12,990)	-	(12,990)
Issue of shares	2,275	42,035	-	-	-	-	-	-	44,310	-	44,310
Exercise of share options	520	12,532	-	-	-	-	-	-	13,052	-	13,052
Additional capital contribution to a subsidiary	-	-	-	-	-	-	-	-	-	2,340	2,340
Interim 2004 dividend	11	-	-	-	-	-	(23,096)	-	(23,096)	-	(23,096)
Proposed final 2004 dividend	11	-	-	-	-	-	(9,899)	9,899	-	-	-
At 31 December 2004	32,995	87,208	993	3,097	49	(1,003)	227,524	9,899	360,762	11,356	372,118

## Consolidated Statement of Changes in Equity

Year ended 31 December 2005

	Attributable to ordinary equity holders of the Company												
	Notes	Issued share capital HK\$'000	Share premium account HK\$'000	Share option reserve HK\$'000	Capital reserve HK\$'000 (Restated)	Asset revaluation reserve HK\$'000 (Restated)	Statutory reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000 (Restated)	Minority interests HK\$'000	Total equity HK\$'000
At 1 January 2005													
As previously reported		32,995	87,208	-	993	6,089	49	(1,003)	227,524	9,899	363,754	11,356	375,110
Prior year adjustment	2.4(b)	-	-	-	-	(2,992)	-	-	-	-	(2,992)	-	(2,992)
As restated		32,995	87,208	-	993	3,097	49	(1,003)	227,524	9,899	360,762	11,356	372,118
Surplus on revaluation	13	-	-	-	-	5,808	-	-	-	-	5,808	-	5,808
Deferred tax adjustment on revaluation of property, plant and equipment	27	-	-	-	-	(1,016)	-	-	-	-	(1,016)	-	(1,016)
Exchange realignment		-	-	-	-	-	11,997	-	-	-	11,997	-	11,997
Total income and expense for the year recognised directly in equity		-	-	-	-	4,792	-	11,997	-	-	16,789	-	16,789
Profit for the year		-	-	-	-	-	-	-	124,807	-	124,807	(867)	123,940
Total income and expense for the year		-	-	-	-	4,792	-	11,997	124,807	-	141,596	(867)	140,729
Disposal of a subsidiary	31	-	-	-	-	-	-	(205)	-	-	(205)	-	(205)
Acquisition of additional equity interests in a subsidiary		-	-	-	-	-	-	-	-	-	-	606	606
Equity-settled share option arrangements	2.4(a)	-	-	1,075	-	-	-	-	-	-	1,075	-	1,075
Final 2004 dividend declared	11	-	-	-	-	-	-	-	(9,899)	(9,899)	-	-	(9,899)
Interim 2005 dividend	11	-	-	-	-	-	-	(16,497)	-	(16,497)	-	-	(16,497)
Special dividend	11	-	-	-	-	-	-	(6,599)	-	(6,599)	-	-	(6,599)
Proposed final 2005 dividend	11	-	-	-	-	-	-	(16,497)	16,497	-	-	-	-
At 31 December 2005		32,995	87,208	1,075	993	7,889	49	10,789	312,738	16,497	470,233	11,095	481,328