

Consolidated Statement of Changes in Equity

For the year ended 31 December 2005

	Attributable to equity holders of the Company											Total HK\$'000
	Share capital HK\$'000	Share premium HK\$'000	Special reserve HK\$'000	Investment property revaluation reserve HK\$'000	Leasehold land and building revaluation reserve HK\$'000	Goodwill HK\$'000	Translation reserve HK\$'000	Share option reserve HK\$'000	Accumulated profits HK\$'000	Total HK\$'000	Minority interests HK\$'000	
As at 1 January 2004												
— as originally stated	29,260	33,450	44,144	5,211	551	(7,669)	468	—	133,463	238,878	39,345	278,223
— effect of changes in accounting policies (Note 3)	—	—	—	—	(89)	—	—	—	(120)	(209)	(334)	(543)
— as restated	29,260	33,450	44,144	5,211	462	(7,669)	468	—	133,343	238,669	39,011	277,680
Surplus arising on revaluation of properties	—	—	—	255	491	—	—	—	—	746	660	1,406
Deferred taxation liability arising on revaluation of properties	—	—	—	(84)	(23)	—	—	—	—	(107)	(38)	(145)
Net income recognised directly in equity	—	—	—	171	468	—	—	—	—	639	622	1,261
Profit for the year	—	—	—	—	—	—	—	—	15,013	15,013	22,606	37,619
Total recognised income and expense for the year	—	—	—	171	468	—	—	—	15,013	15,652	23,228	38,880
Capital contribution by minority shareholders	—	—	—	—	—	—	—	—	—	—	12,147	12,147
Dividend to minority shareholders of a subsidiary	—	—	—	—	—	—	—	—	—	—	(3,487)	(3,487)
Dividends	—	—	—	—	—	—	—	—	(8,778)	(8,778)	—	(8,778)
As at 31 December 2004	29,260	33,450	44,144	5,382	930	(7,669)	468	—	139,578	245,543	70,899	316,442
As at 1 January 2005												
— as originally stated	29,260	33,450	44,144	5,382	930	(7,669)	468	—	139,578	245,543	70,899	316,442
— effect of changes in accounting policies (Note 3)	—	—	—	(5,382)	—	7,669	—	—	(2,287)	—	—	—
— as restated	29,260	33,450	44,144	—	930	—	468	—	137,291	245,543	70,899	316,442
Recognition of equity settled share based payments	—	—	—	—	—	—	—	313	—	313	—	313
Exchange differences from translation of foreign operations recognised directly in equity	—	—	—	—	—	—	3,243	—	—	3,243	1,397	4,640
Surplus arising on revaluation of properties	—	—	—	—	92	—	—	—	—	92	153	245
Deferred taxation liability arising on revaluation of properties	—	—	—	—	(30)	—	—	—	—	(30)	(50)	(80)
Net income recognised directly in equity	—	—	—	—	62	—	3,243	313	—	3,618	1,500	5,118
Profit for the year	—	—	—	—	—	—	—	—	20,459	20,459	4,285	24,744
Total recognised income and expense for the year	—	—	—	—	62	—	3,243	313	20,459	24,077	5,785	29,862
Capital contributions by minority shareholders	—	—	—	—	—	—	—	—	—	—	1,730	1,730
Acquisition of additional interest in a subsidiary from minority shareholders	—	—	—	—	—	—	—	—	—	—	(5,287)	(5,287)
Dividend paid to minority shareholders of a subsidiary	—	—	—	—	—	—	—	—	—	—	(3,645)	(3,645)
Dividends	—	—	—	—	—	—	—	—	(2,926)	(2,926)	—	(2,926)
As at 31 December 2005	29,260	33,450	44,144	—	992	—	3,711	313	154,824	266,694	69,482	336,176

The special reserve of the Group represents the aggregate of share premium of the Company's subsidiaries and the excess of the nominal value of the shares issued by the Company over the nominal value of the issued share capital of the subsidiaries acquired prior to the group reorganisation.