

Consolidated Statement of Changes in Equity

Year ended 31 December 2005

		Attributable to equity holders of the parent									
		Issued share capital	Share premium account	Contributed surplus	Share option reserve	Goodwill reserve	Exchange fluctuation reserve	Retained profits	Total	Minority interests	Total equity
Notes		HK\$'000	HK\$'000	HK\$'000 (note 33(a))	HK\$'000	HK\$'000 (note 33(a))	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	At 1 January 2004	27,485	237,077	45,483	–	(7,227)	(2,543)	14,738	315,013	1,542	316,555
	Exchange realignment and total expense for the year recognised directly in equity	–	–	–	–	–	(84)	–	(84)	28	(56)
	Loss for the year (as restated)	–	–	–	–	–	–	(13,520)	(13,520)	39	(13,481)
	Total income and expense for the year (as restated)	–	–	–	–	–	(84)	(13,520)	(13,604)	67	(13,537)
	Issue of shares	31	35	233	–	–	–	–	268	–	268
	Equity-settled share option arrangement	–	–	–	837	–	–	–	837	–	837
	At 31 December 2004	27,520	237,310*	45,483*	837*	(7,227)*	(2,627)*	1,218*	302,514	1,609	304,123

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Year ended 31 December 2005

		Attributable to equity holders of the parent											
		Issued	Share	Share	Goodwill	Available-	Exchange	Retained	Proposed		Minority	Total	
		share	premium	Contributed	option	investment	fluctuation	profits	dividends	Total	interests	equity	
		capital	account	surplus	reserve	reserve	reserve	reserve	dividends				
Notes		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
		(note 33(a))			(note 33(a))								
At 1 January 2005													
		27,520	237,310	45,483	-	(7,227)	-	(2,627)	19,060	-	319,519	8,004	327,523
	2.4	-	-	-	837	-	-	(17,842)	-	(17,005)	(6,395)	(23,400)	
	2.4	-	-	-	-	-	(250)	-	-	(250)	-	(250)	
		27,520	237,310	45,483	837	(7,227)	(250)	(2,627)	1,218	-	302,264	1,609	303,873
Exchange realignment and total expense for the year recognised directly in equity													
		-	-	-	-	-	-	216	-	216	(1)	215	
Net profit for the year													
		-	-	-	-	-	-	8,011	-	8,011	(538)	7,473	
Total income and expense for the year													
		-	-	-	-	-	-	216	8,011	-	8,227	(539)	7,688
	31	(570)	-	(4,134)	-	-	-	-	-	(4,704)	-	(4,704)	
Equity-settled share option arrangements													
		-	-	-	307	-	-	-	-	307	-	307	
	12	-	-	-	-	-	-	(8,085)	8,085	-	-	-	
At 31 December 2005													
		26,950	237,310*	41,349*	1,144*	(7,227)*	(250)*	(2,411)*	1,144*	8,085	306,094	1,070	307,164

* These reserve accounts comprised the consolidated reserves of HK\$271,059,000 (2004: HK\$274,994,000) in the consolidated balance sheet.