

Consolidated Statement of Changes in Equity

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Year ended 31 December 2006

		Issued capital	Share premium account	General reserve fund	Reserve funds	Share option reserve	Capital redemption reserve	Exchange translation reserve	Property revaluation reserve	Accumulated losses	Total
	Notes	HK\$000 (Note 28)	HK\$000	HK\$000 (Note 30(a))	HK\$000 (Note 30(a))	HK\$000	HK\$000	HK\$000	HK\$000	HK\$000	HK\$000
At 1 January 2005		52,415	412,116	167,746	—	—	445	37	3,519	(477,131)	159,147
Surplus on revaluation of buildings	12	—	—	—	—	—	—	—	1,876	—	1,876
Deferred tax charged to the property revaluation reserve	27	—	—	—	—	—	—	—	(485)	—	(485)
Exchange realignment		—	—	—	—	—	—	6,493	—	—	6,493
Total income and expense recognised directly in equity		—	—	—	—	—	—	6,493	1,391	—	7,884
Profit for the year		—	—	—	—	—	—	—	—	5,403	5,403
Total income and expense for the year		—	—	—	—	—	—	6,493	1,391	5,403	13,287
Transfer from retained profits of a subsidiary established in the PRC		—	—	—	1,378	—	—	—	—	(1,378)	—
At 31 December 2005 and 1 January 2006		52,415	412,116	167,746	1,378	—	445	6,530	4,910	(473,106)	172,434
Deficit on revaluation of buildings	12	—	—	—	—	—	—	—	(2,838)	—	(2,838)
Deferred tax credited to the property revaluation reserve	27	—	—	—	—	—	—	—	767	—	767
Exchange realignment		—	—	—	—	—	—	12,972	—	—	12,972
Total income and expense recognised directly in equity		—	—	—	—	—	—	12,972	(2,071)	—	10,901
Profit for the year		—	—	—	—	—	—	—	—	20,657	20,657
Total income and expense for the year		—	—	—	—	—	—	12,972	(2,071)	20,657	31,558
Disposal of subsidiaries	31	—	—	—	—	—	—	(4,381)	(1,526)	1,526	(4,381)
Transfer from retained profits of a subsidiary established in the PRC		—	—	—	2,489	—	—	—	—	(2,489)	—
Equity-settled share option arrangement		—	—	—	—	110	—	—	—	—	110
At 31 December 2006		52,415	412,116*	167,746*	3,867*	110*	445*	15,121*	1,313*	(453,412)*	199,721

* These reserve accounts comprise the consolidated reserves of HK\$147,306,000 (2005: HK\$120,019,000) in the consolidated balance sheet.