

Consolidated Statement of Changes in Equity

Year ended 31st July, 2005

		Attributable to equity holders of the parent									
		Investment									
		Share	property	Investment	Capital	Exchange	Accumulated			Minority	Total
		Issued	premium	revaluation	revaluation	redemption	fluctuation	losses	Total	interests	equity
Note		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1st August, 2003											
	As previously reported	1,873,001	5,858,164	1,246,358	—	1,200,000	47,568	(10,643,408)	(418,317)	355,477	(62,840)
	Effect of adopting HKFRSs	4	—	—	(1,246,358)	—	—	—	781,772	(464,586)	4,536
	As restated	1,873,001	5,858,164	—	—	1,200,000	47,568	(9,861,636)	(882,903)	360,013	(522,890)
Exchange realignments:											
	Subsidiaries	—	—	—	—	—	(9)	—	(9)	54	45
	Associates	—	—	—	—	—	60	—	60	—	60
	Net income recognised directly in equity	—	—	—	—	—	51	—	51	54	105
	Release of goodwill upon disposal of an investment property (restated)	—	—	—	—	—	—	32,979	32,979	—	32,979
	Profit for the year (restated)	—	—	—	—	—	—	381,435	381,435	46,907	428,342
	Total net recognised income for the year	—	—	—	—	—	51	414,414	414,465	46,961	461,426
	Repayment to minority shareholders	—	—	—	—	—	—	—	—	(17,252)	(17,252)
At 31st July, 2004 and 1st August, 2004 - page 36											
		1,873,001	5,858,164	—	—	1,200,000	47,619	(9,447,222)	(468,438)	389,722	(78,716)

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		Attributable to equity holders of the parent									
		Investment									
		Share	property	Investment	Capital	Exchange	Accumulated		Minority	Total	
		Issued	premium	revaluation	revaluation	fluctuation	losses	Total	interests	equity	
Notes		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 31st July, 2004 and 1st August, 2004											
		1,873,001	5,858,164	1,737,809	—	1,200,000	47,619	(10,832,704)	(116,111)	392,533	276,422
		—	—	(1,737,809)	—	—	—	1,385,482	(352,327)	(2,811)	(355,138)
		1,873,001	5,858,164	—	—	1,200,000	47,619	(9,447,222)	(468,438)	389,722	(78,716)
Exchange realignments:											
		—	—	—	—	—	64	—	64	(9)	55
		—	—	—	—	—	(58)	—	(58)	—	(58)
Changes in fair values of											
		—	—	—	93,000	—	—	—	93,000	—	93,000
		—	—	—	21,048	—	—	—	21,048	—	21,048
Net income/(expense) recognised											
		—	—	—	114,048	—	6	—	114,054	(9)	114,045
	36(c)	—	—	—	—	—	(35)	—	(35)	(25,303)	(25,338)
		—	—	—	(2,450)	—	(5,118)	—	(7,568)	—	(7,568)
		—	—	—	—	—	—	(705,962)	(705,962)	134,766	(571,196)
Total recognised income and											
		—	—	—	111,598	—	(5,147)	(705,962)	(599,511)	109,454	(490,057)
	2, 32	4,500,020	—	—	—	—	—	—	4,500,020	—	4,500,020
		—	—	—	—	—	—	—	—	(121,801)	(121,801)
		—	—	—	—	—	—	—	—	(11,285)	(11,285)
		6,373,021	5,858,164	—	111,598	1,200,000	42,472	(10,153,184)	3,432,071	366,090	3,798,161

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Year ended 31st July, 2005

	Attributable to equity holders of the parent									
	Issued capital HK\$'000	Investment					Accumulated losses HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
		Share	property	Investment	Capital	Exchange				
		premium account HK\$'000	revaluation reserve HK\$'000	revaluation reserve HK\$'000	redemption reserve HK\$'000	fluctuation reserve HK\$'000				
Reserves retained by:										
Company and subsidiaries	6,373,021	5,858,164	—	93,000	1,200,000	(6,621)	(8,226,244)	5,291,320	366,090	5,657,410
Associates	—	—	—	18,598	—	49,093	(1,926,940)	(1,859,249)	—	(1,859,249)
At 31st July, 2005	<u>6,373,021</u>	<u>5,858,164</u>	<u>—</u>	<u>111,598</u>	<u>1,200,000</u>	<u>42,472</u>	<u>(10,153,184)</u>	<u>3,432,071</u>	<u>366,090</u>	<u>3,798,161</u>
Reserves retained by:										
Company and subsidiaries (restated)	1,873,001	5,858,164	—	—	1,200,000	(6,650)	(7,362,945)	1,561,570	389,722	1,951,292
Associates (restated)	—	—	—	—	—	54,269	(2,084,277)	(2,030,008)	—	(2,030,008)
At 31st July, 2004 (restated)	<u>1,873,001</u>	<u>5,858,164</u>	<u>—</u>	<u>—</u>	<u>1,200,000</u>	<u>47,619</u>	<u>(9,447,222)</u>	<u>(468,438)</u>	<u>389,722</u>	<u>(78,716)</u>