

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2005 (Unaudited)

	Attributable to equity holders of the parent											
	Issued share capital HK\$'000	Share premium account HK\$'000	Capital redemption reserve HK\$'000	Capital reserve HK\$'000	Legal reserves HK\$'000	Net unrealised loss reserves HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed dividend HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
At 1 April 2005												
As previously reported as equity	57,779	621,373	966	104,289	59,887	—	—	882,807	115,559	1,842,660	—	1,842,660
As previously reported separately as minority interests	—	—	—	—	—	—	—	—	—	—	298,854	298,854
	57,779	621,373	966	104,289	59,887	—	—	882,807	115,559	1,842,660	298,854	2,141,514
Opening adjustments: (notes 1 & 2)												
HKAS 39												
— Fair value hedges	—	—	—	—	—	—	—	655	—	655	—	655
HKFRS 3												
— Derecognition of negative goodwill	—	—	—	(105,103)	—	—	—	105,103	—	—	—	—
As restated	57,779	621,373	966	(814)	59,887	—	—	988,565	115,559	1,843,315	298,854	2,142,169
Changes in equity during the period:												
Change in fair values of:												
Available-for-sale financial assets	—	—	—	—	—	(837)	—	—	—	(837)	—	(837)
Cash flow hedges	—	—	—	—	—	(2,057)	—	—	—	(2,057)	—	(2,057)
Exchange differences on translating foreign operations	—	—	—	—	—	—	8,270	—	—	8,270	3,718	11,988
Net income/(expense) recognised directly in equity	—	—	—	—	—	(2,894)	8,270	—	—	5,376	3,718	9,094
Profit for the period	—	—	—	—	—	—	—	171,720	—	171,720	14,675	186,395
Total recognised income/(expense) for the period	—	—	—	—	—	(2,894)	8,270	171,720	—	177,096	18,393	195,489
Contributions from minority shareholders of subsidiaries	—	—	—	—	—	—	—	—	—	—	10,000	10,000
Final 2004/2005 dividend declared	—	—	—	—	—	—	—	—	(115,559)	(115,559)	—	(115,559)
Issue of shares pursuant to a scrip dividend scheme	1,448	67,301	—	—	—	—	—	—	—	68,749	—	68,749
Final 2004/2005 dividend declared and paid to minority shareholders of subsidiaries	—	—	—	—	—	—	—	—	—	—	(28,049)	(28,049)
Interim 2005/2006 dividend	—	—	—	—	—	—	—	(56,266)	56,266	—	—	—
At 30 September 2005	59,227	688,674	966	(814)	59,887	(2,894)	8,270	1,104,019	56,266	1,973,601	299,198	2,272,799

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY *(continued)*

For the six months ended 30 September 2004 (Unaudited) (Restated)

	Attributable to equity holders of the parent											
	Issued share capital HK\$'000	Share premium account HK\$'000	Capital redemption reserve HK\$'000	Capital reserve HK\$'000	Legal reserves HK\$'000	Net unrealised loss reserves HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed dividend HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
At 1 April 2004												
As previously reported as equity	57,200	590,690	966	104,289	58,752	—	—	813,561	114,401	1,739,859	—	1,739,859
As previously reported separately as minority interests	—	—	—	—	—	—	—	—	—	—	151,478	151,478
As restated	57,200	590,690	966	104,289	58,752	—	—	813,561	114,401	1,739,859	151,478	1,891,337
Profit for the period	—	—	—	—	—	—	—	156,784	—	156,784	8,999	165,783
Total recognised income for the period	—	—	—	—	—	—	—	156,784	—	156,784	8,999	165,783
Contribution from minority shareholders of subsidiaries	—	—	—	—	—	—	—	—	—	—	2,000	2,000
Final 2003/2004 dividend declared	—	—	—	—	—	—	—	—	(114,401)	(114,401)	—	(114,401)
Interim 2003/2004 dividend paid to minority shareholders of subsidiaries	—	—	—	—	—	—	—	—	—	—	(4,981)	(4,981)
Final 2003/2004 dividend declared and paid to minority shareholders of subsidiaries	—	—	—	—	—	—	—	—	—	—	(9,962)	(9,962)
Interim 2004/2005 dividend	—	—	—	—	—	—	—	(54,341)	54,341	—	—	—
At 30 September 2004	<u>57,200</u>	<u>590,690</u>	<u>966</u>	<u>104,289</u>	<u>58,752</u>	<u>—</u>	<u>—</u>	<u>916,004</u>	<u>54,341</u>	<u>1,782,242</u>	<u>147,534</u>	<u>1,929,776</u>