

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Property revaluation reserve HK\$'000	Investment property revaluation reserve HK\$'000	Investment revaluation reserve HK\$'000	Mainland China statutory reserve HK\$'000	Cumulative translation adjustments HK\$'000	Retained profits HK\$'000	Total HK\$'000
At 1st May 2004, as previously reported	69,303	36,118	13,934	17,447	-	-	1,090	1,959	173,911	313,762
Effect of adopting HKAS 17	-	-	-	(17,447)	-	-	-	-	1,056	(16,391)
At 1st May 2004, as restated	69,303	36,118	13,934	-	-	-	1,090	1,959	174,967	297,371
Translation adjustments – Net loss not recognized in the consolidated income statement	-	-	-	-	-	-	-	(609)	-	(609)
Transfer from retained profits to Mainland China statutory reserve	-	-	-	-	-	-	183	-	(183)	-
Profit for the period	-	-	-	-	-	-	-	-	5,934	5,934
At 31st July 2004	69,303	36,118	13,934	-	-	-	1,273	1,350	180,718	302,696
At 1st May 2005, as previously reported	69,303	36,118	13,934	22,727	520	-	3,568	1,290	187,498	334,958
Effect of adopting HKAS 17	-	-	-	(22,727)	-	-	-	-	1,527	(21,200)
Effect of adopting HKAS 32 and HKAS 39	-	-	-	-	-	(1,017)	-	-	-	(1,017)
Effect of adopting HKAS 40 and HKAS -Int 21	-	-	-	-	(520)	-	-	-	429	(91)
At 1st May 2005, as restated	69,303	36,118	13,934	-	-	(1,017)	3,568	1,290	189,454	312,650
Translation adjustments	-	-	-	-	-	-	-	4,081	-	4,081
Change in fair value of available-for-sale financial assets	-	-	-	-	-	(1,338)	-	-	-	(1,338)
Net gain not recognised in the consolidated income statement	-	-	-	-	-	(1,338)	-	4,081	-	2,743
Profit for the period	-	-	-	-	-	-	-	-	6,579	6,579
As at 31st July 2005	69,303	36,118	13,934	-	-	(2,355)	3,568	5,371	196,033	321,972

HKAS: Hong Kong Accounting Standard

HKAS-Int: Hong Kong Accounting Standard – Interpretation