

# Statement of Changes in Equity

For the year ended 20th February 2006

	Share capital HK\$'000	Share premium HK\$'000	Capital redemption reserve HK\$'000	Investment revaluation reserve HK\$'000	Hedging reserve HK\$'000	Dividend reserve HK\$'000	Accumulated profits HK\$'000	Total HK\$'000
At 21st February 2004, as originally stated	41,877	227,330	270	-	-	37,689	876,461	1,183,627
Effect of changes in accounting policies (Note 2A)	-	-	-	-	-	-	(4,387)	(4,387)
As restated	41,877	227,330	270	-	-	37,689	872,074	1,179,240
Profit for the year, restated	-	-	-	-	-	-	145,873	145,873
Final dividend paid for 2003/04	-	-	-	-	-	(37,689)	-	(37,689)
Interim dividend paid for 2004/05	-	-	-	-	-	-	(23,032)	(23,032)
Final dividend proposed for 2004/05	-	-	-	-	-	43,970	(43,970)	-
At 20th February 2005, as restated	<u>41,877</u>	<u>227,330</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>43,970</u>	<u>950,945</u>	<u>1,264,392</u>
At 20th February 2005, as originally stated	41,877	227,330	270	-	-	43,970	955,800	1,269,247
Effect of changes in accounting policies (Note 2A)	-	-	-	-	-	-	(4,855)	(4,855)
As restated	41,877	227,330	270	-	-	43,970	950,945	1,264,392
Effect of changes in accounting policies (Note 2A)	-	-	-	-	(22,960)	-	(2,104)	(25,064)
At 21st February 2005, as restated	<u>41,877</u>	<u>227,330</u>	<u>270</u>	<u>-</u>	<u>(22,960)</u>	<u>43,970</u>	<u>948,841</u>	<u>1,239,328</u>
Gain on available-for-sale investments	-	-	-	12,479	-	-	-	12,479
Gain on cash flow hedges	-	-	-	-	23,118	-	-	23,118
Net income recognised directly in equity	-	-	-	12,479	23,118	-	-	35,597
Profit for the year	-	-	-	-	-	-	186,113	186,113
Total recognised income for the year	-	-	-	12,479	23,118	-	186,113	221,710
Final dividend paid for 2004/05	-	-	-	-	-	(43,970)	-	(43,970)
Interim dividend paid for 2005/06	-	-	-	-	-	-	(27,220)	(27,220)
Final dividend proposed for 2005/06	-	-	-	-	-	48,158	(48,158)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,479</u>	<u>23,118</u>	<u>4,188</u>	<u>110,735</u>	<u>150,520</u>
<b>At 20th February 2006</b>	<b><u>41,877</u></b>	<b><u>227,330</u></b>	<b><u>270</u></b>	<b><u>12,479</u></b>	<b><u>158</u></b>	<b><u>48,158</u></b>	<b><u>1,059,576</u></b>	<b><u>1,389,848</u></b>