

Consolidated Statement of Changes in Equity

Year ended 30 April 2006

	Attributable to equity holders of the Company													Total equity HK\$'000
	Share		Contributed surplus HK\$'000	Warrant reserve HK\$'000	Goodwill reserve HK\$'000	Available- for-sale equity		Statutory reserve funds HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed dividends HK\$'000	Minority interests HK\$'000	Total HK\$'000	
	Share capital HK\$'000	premium account HK\$'000				Asset revaluation reserve HK\$'000	investment revaluation reserve HK\$'000							
	HK\$'000	HK\$'000				HK\$'000	HK\$'000							
At 1 May 2004														
As previously reported	79,900	359,599	446,355	—	(200,573)	98,439	—	55,151	—	102,161	—	941,032	8,664	949,696
Prior year adjustments (note 2.5)	—	—	—	—	—	(46,884)	—	—	—	10,397	—	(36,487)	—	(36,487)
As restated	79,900	359,599	446,355	—	(200,573)	51,555	—	55,151	—	112,558	—	904,545	8,664	913,209
Net revaluation surplus (as restated)	—	—	—	—	—	5,631	—	—	—	—	—	5,631	—	5,631
Share of reserve movement of a jointly-controlled entity	—	—	—	—	—	178	—	—	—	—	—	178	—	178
Deferred tax adjustment on revaluation of property, plant and equipment (note 32)	—	—	—	—	—	(845)	—	—	—	—	—	(845)	—	(845)
Total income and expense for the year recognised directly in equity														
	—	—	—	—	—	4,964	—	—	—	—	—	4,964	—	4,964
Profit for the year (as restated)	—	—	—	—	—	—	—	—	—	20,406	—	20,406	1,570	21,976
Total income and expense for the year														
	—	—	—	—	—	4,964	—	—	—	20,406	—	25,370	1,570	26,940
Transfer to statutory reserve funds	—	—	—	—	—	—	—	2,380	—	(2,380)	—	—	—	—
Share of reserve movement of a jointly-controlled entity	—	—	—	—	—	—	—	4,603	—	(4,603)	—	—	—	—
At 30 April 2005	79,900	359,599	446,355	—	(200,573)	56,519	—	62,134	—	125,981	—	929,915	10,234	940,149

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Year ended 30 April 2006

	Attributable to equity holders of the Company													Total equity HK\$'000
	Share capital HK\$'000	Share		Warrant reserve HK\$'000	Goodwill reserve HK\$'000	Available- for-sale equity		Statutory reserve funds HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed dividends HK\$'000	Total HK\$'000	Minority interests HK\$'000	
		premium account HK\$'000	Contributed surplus HK\$'000			Asset revaluation reserve HK\$'000	investment revaluation reserve HK\$'000							
At 1 May 2005														
As previously reported	79,900	359,599	446,355	—	(200,573)	81,583	—	62,134	—	114,438	—	943,436	10,234	953,670
Prior year adjustments (note 2.5)	—	—	—	—	—	(25,064)	—	—	—	11,543	—	(13,521)	—	(13,521)
As restated	79,900	359,599	446,355	—	(200,573)	56,519	—	62,134	—	125,981	—	929,915	10,234	940,149
Net revaluation deficit (note 12)	—	—	—	—	—	(23,428)	—	—	—	—	—	(23,428)	—	(23,428)
Change in fair value of available- for-sale equity investment (note 20)	—	—	—	—	—	—	3,101	—	—	—	—	3,101	—	3,101
Exchange realignment	—	—	—	—	—	—	—	—	17,691	—	—	17,691	285	17,976
Share of reserve movement of a jointly-controlled entity	—	—	—	—	—	8	—	—	2,689	—	—	2,697	—	2,697
Share of reserve movement of associates	—	—	—	—	—	—	—	—	34	—	—	34	—	34
Deferred tax adjustment on revaluation of property, plant and equipment (note 32)	—	—	—	—	—	3,514	—	—	—	—	—	3,514	—	3,514
Total income and expense for the year recognised directly in equity	—	—	—	—	—	(19,906)	3,101	—	20,414	—	—	3,609	285	3,894
Profit for the year	—	—	—	—	—	—	—	—	—	34,805	—	34,805	1,603	36,408
Total income and expense for the year	—	—	—	—	—	(19,906)	3,101	—	20,414	34,805	—	38,414	1,888	40,302
Proposed dividends	—	—	—	—	—	—	—	—	—	(42,109)	42,109	—	—	—
Insurance of warrants (note 35(b))	—	—	—	353	—	—	—	—	—	—	—	353	—	353
Warrants exercised (note 33)	4,318	19,430	—	—	—	—	—	—	—	—	—	23,748	—	23,748
Share issue expenses (note 33)	—	(514)	—	—	—	—	—	—	—	—	—	(514)	—	(514)
Transfer to statutory reserve funds	—	—	—	—	—	—	—	2,259	—	(2,259)	—	—	—	—
Share of reserve movement of a jointly-controlled entity	—	—	—	—	—	—	—	6,709	—	(6,709)	—	—	—	—
At 30 April 2006	84,218	378,515	446,355	353	(200,573)	36,613	3,101	71,102	20,414	109,709	42,109	991,916	12,122	1,004,038