

Consolidated Statement of Changes in Equity

For the year ended 30th June, 2006

	Share capital HK\$'000	Share premium HK\$'000	Capital redemption reserve HK\$'000	Special reserve HK\$'000 (Note)	Capital reserve HK\$'000	Translation reserve HK\$'000	Investment property revaluation reserve HK\$'000	Investment revaluation reserve HK\$'000	Dividend reserve HK\$'000	Accumulated profits HK\$'000	Total HK\$'000
At 1st July, 2004	121,609	239,544	3,467	1,000	18	(115)	997	-	194,574	242,896	803,990
Surplus on revaluation of investment properties directly recognised in equity	-	-	-	-	-	-	2,640	-	-	-	2,640
Profit for the year	-	-	-	-	-	-	-	-	-	6,286	6,286
Total recognised income for the year	-	-	-	-	-	-	2,640	-	-	6,286	8,926
Prior year special dividend paid	-	-	-	-	-	-	-	-	(194,574)	-	(194,574)
Final dividend proposed for the year ended 30th June, 2005	-	-	-	-	-	-	-	-	18,241	(18,241)	-
At 30th June, 2005	121,609	239,544	3,467	1,000	18	(115)	3,637	-	18,241	230,941	618,342
Effect of changes in accounting policies (note 3A)	-	-	-	-	(18)	-	(3,637)	2,190	-	3,655	2,190
At 1st July, 2005 as restated	121,609	239,544	3,467	1,000	-	(115)	-	2,190	18,241	234,596	620,532
Fair value change on available-for-sale investments	-	-	-	-	-	-	-	1,387	-	-	1,387
Exchange differences arising on translation of foreign operations	-	-	-	-	-	801	-	-	-	-	801
Income recognised directly in equity	-	-	-	-	-	801	-	1,387	-	-	2,188
Profit for the year	-	-	-	-	-	-	-	-	-	252	252
Total recognised income for the year	-	-	-	-	-	801	-	1,387	-	252	2,440
Prior year final dividend paid	-	-	-	-	-	-	-	-	(18,241)	-	(18,241)
At 30th June, 2006	121,609	239,544	3,467	1,000	-	686	-	3,577	-	234,848	604,731

Note: The special reserve of the Group represents the difference between the nominal amount of the share capital issued by First Sign Investments Limited in exchange for the nominal amount of the share capital of its subsidiaries pursuant to the group reorganisation in 1995.