

Consolidated Statement of Changes in Equity

for the year ended 31 July 2006
(Expressed in Hong Kong dollars)

	Note	2006 \$'000	2005 (restated) \$'000
Total equity at 1 August:			
As previously reported:			
– attributable to equity shareholders of the Company		435,552	388,233
– minority interests	28	5,513	4,164
		441,065	392,397
Prior period adjustments arising from changes in accounting policies	28, 2(a)	(111,261)	(94,390)
		329,804	298,007
Net income recognised directly in equity:			
Exchange difference on translation of financial statements of subsidiaries outside Hong Kong			
– as previously reported		6,432	10,785
Prior period adjustment arising from change in accounting policies for leasehold land and buildings held for own use (HKAS 17)	28, 2(a)	–	(1,513)
	28	6,432	9,272
Surplus on revaluation of land and buildings held for own use			
– as previously reported		–	19,417
Deferred tax liabilities arising from revaluation of land and buildings			
– as previously reported		–	(2,545)
		–	16,872
Prior period adjustment arising from change in accounting policies for leasehold land and buildings held for own use (HKAS 17)		–	(16,872)
		–	–
Net income for the year recognised directly in equity (2005: as restated)		6,432	9,272

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	Note	2006 \$'000	2005 (restated) \$'000
Net profit for the year:			
As previously reported:			
– attributable to equity shareholders of the Company		–	23,762
– minority interest		–	1,349
		–	25,111
Prior period adjustments arising from changes in accounting policies for:			
Leasehold land and buildings held for own use (HKAS 17)	2(a)	–	1,514
Equity settled share-based transactions (HKFRS 2)	2(a)	–	(689)
		–	825
Net profit for the year (2005: as restated)	28	45,440	25,936
Total recognised income and expense for the year (2005: as restated)			
		51,872	35,208
Attributable to:			
– Equity shareholders of the Company		51,755	33,859
– Minority interests	28	117	1,349
		51,872	35,208
Dividends declared and payable to:			
– Equity shareholders of the Company	28	(6,606)	(4,100)
– Minority interests	28	(520)	–
		(7,126)	(4,100)
Movements in equity arising from capital transactions:			
Shares issued under share option scheme		3,458	–
Equity settled share-based transactions (2005: as restated)	2(a), 28	1,516	689
		4,974	689
Total equity at 31 July		379,524	329,804

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Note	2006 \$'000	2005 (restated) \$'000
Restatements of total recognised income and expense for the year are attributable to:		
Equity shareholders of the Company	-	(17,560)
Minority interests	-	-
	-	(17,560)
Arising from restatements of:		
Net income recognised directly in equity	-	(18,385)
Net profit for the year	-	825
	-	(17,560)

The notes on pages 52 to 118 form part of these financial statements.