

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

### FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2006

	Share capital HK\$'000	Share premium HK\$'000	Share option reserve HK\$'000	Capital reserve HK\$'000	Investment property revaluation reserve HK\$'000	Leasehold land and buildings revaluation reserve HK\$'000	Investment revaluation reserve HK\$'000	Translation reserve HK\$'000	Retained profits HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1st April, 2006	4,621	31,580	1,047	28,325	-	-	1,782	448	192,627	260,430	533	260,963
Exchange difference on translation of overseas operation	-	-	-	-	-	-	-	(34)	-	(34)	-	(34)
Increase in fair value of available-for-sale financial assets	-	-	-	-	-	-	2,871	-	-	2,871	-	2,871
Profit for the period	-	-	-	-	-	-	-	-	5,895	5,895	(203)	5,692
Dividend paid	-	-	-	-	-	-	-	-	(4,621)	(4,621)	-	(4,621)
At 30th September, 2006	<u>4,621</u>	<u>31,580</u>	<u>1,047</u>	<u>28,325</u>	<u>-</u>	<u>-</u>	<u>4,653</u>	<u>414</u>	<u>193,901</u>	<u>264,541</u>	<u>330</u>	<u>264,871</u>
At 1st April, 2005	4,608	31,339	-	28,325	23,713	47,430	-	113	103,739	239,267	407	239,674
As previously reported	-	-	-	-	(23,713)	(2,495)	-	230	(5,123)	(31,101)	-	(31,101)
Prior year adjustments arising from changes in accounting policies	4,608	31,339	-	28,325	-	44,935	-	343	98,616	208,166	407	208,573
As restated	-	-	-	-	-	-	1,471	-	-	1,471	-	1,471
Opening balance adjustments arising from changes in accounting policies	4,608	31,339	-	28,325	-	44,935	1,471	343	98,616	209,637	407	210,044
At 1st April, 2005 (as restated after prior year and opening balance adjustments)	-	-	-	-	-	-	-	75	-	75	-	75
Exchange difference on translation of overseas operation	13	241	-	-	-	-	-	-	-	254	-	254
Exercise of share option	-	-	674	-	-	-	-	-	-	674	-	674
Equity-settled share-based transactions	-	-	-	-	-	(44,935)	-	-	44,935	-	-	-
Release to retained profits upon disposal of leasehold land and buildings	-	-	-	-	-	-	-	-	76,623	76,123	698	77,321
Profit for the period	-	-	-	-	-	-	-	-	(23,098)	(23,098)	-	(23,098)
Dividend paid	4,621	31,580	674	28,325	-	-	1,471	418	197,076	264,165	1,105	265,270
At 30th September, 2005	<u>4,621</u>	<u>31,580</u>	<u>674</u>	<u>28,325</u>	<u>-</u>	<u>-</u>	<u>1,471</u>	<u>418</u>	<u>197,076</u>	<u>264,165</u>	<u>1,105</u>	<u>265,270</u>