

# Consolidated Statement of Changes in Equity

For the year ended 30th September, 2006

	Attributable to equity holders of the Company											
	Share capital	Share premium	Investment properties revaluation reserve	Investments revaluation reserve	Goodwill reserve	Special reserve	Convertible bonds reserve	Translation reserve	Retained profits	Total	Minority interests	Total equity
	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
					(note a)	(note b)						
At 1st October, 2004	52,274	598,557	11,398	-	(150,120)	(16,688)	-	-	1,272,604	1,768,025	-	1,768,025
Effects of changes in accounting policies (note 3)	-	-	(3,761)	-	-	-	30,560	-	(12,502)	14,297	14,545	28,842
At 1st October, 2004, as restated	52,274	598,557	7,637	-	(150,120)	(16,688)	30,560	-	1,260,102	1,782,322	14,545	1,796,867
Revaluation decrease on investment properties	-	-	(2,123)	-	-	-	-	-	-	(2,123)	-	(2,123)
Reversal of deferred tax liabilities arising on revaluation of properties, as restated	-	-	700	-	-	-	-	-	-	700	-	700
Net expense recognised directly in equity	-	-	(1,423)	-	-	-	-	-	-	(1,423)	-	(1,423)
Profit for the year, as restated	-	-	-	-	-	-	-	-	297,912	297,912	5,420	303,332
Total recognised income and expense for the year	-	-	(1,423)	-	-	-	-	-	297,912	296,489	5,420	301,909
Contribution from minority shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	60	60
Acquisition of additional interests in subsidiaries	-	-	-	-	-	-	-	-	-	-	(76)	(76)
Dividends (note 13)	-	-	-	-	-	-	-	-	(151,761)	(151,761)	-	(151,761)
Dividends paid to minority shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	(1,962)	(1,962)
At 30th September, 2005, as restated	52,274	598,557	6,214	-	(150,120)	(16,688)	30,560	-	1,406,253	1,927,050	17,987	1,945,037
Effects of changes in accounting policies (note 3)	-	-	(6,214)	(7,549)	150,120	-	-	-	(149,870)	(13,513)	-	(13,513)
At 1st October, 2005	52,274	598,557	-	(7,549)	-	(16,688)	30,560	-	1,256,383	1,913,537	17,987	1,931,524
Revaluation decrease on investments	-	-	-	(8,902)	-	-	-	-	-	(8,902)	-	(8,902)
Share of reserves of associates	-	-	-	-	-	-	-	455	-	455	-	455
Share of reserves of jointly controlled entities	-	-	-	-	-	-	-	(211)	-	(211)	-	(211)

## Consolidated Statement of Changes in Equity (continued)

For the year ended 30th September, 2006

	Attributable to equity holders of the Company											
	Share capital	Share premium	Investment properties revaluation reserve	Investments revaluation reserve	Goodwill reserve	Special reserve	Convertible bonds reserve	Translation reserve	Retained profits	Total	Minority interests	Total equity
	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
					(note a)	(note b)						
Net (expense) income recognised directly in equity	-	-	-	(8,902)	-	-	-	244	-	(8,658)	-	(8,658)
Impairment loss on available-for-sale investments	-	-	-	6,000	-	-	-	-	-	6,000	-	6,000
Profit for the year	-	-	-	-	-	-	-	-	353,591	353,591	12,756	366,347
Total recognised income and expense for the year	-	-	-	(2,902)	-	-	-	244	353,591	350,933	12,756	363,689
Redemption of convertible bonds	-	-	-	-	-	-	(12,442)	-	-	(12,442)	-	(12,442)
Contribution from minority shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	17,712	17,712
Deemed disposal of a subsidiary	-	-	-	-	-	-	-	-	-	-	1,353	1,353
Acquisition of additional interests in subsidiaries	-	-	-	-	-	-	-	-	-	-	(2,301)	(2,301)
Dividends (note 13)	-	-	-	-	-	-	-	-	(160,708)	(160,708)	-	(160,708)
Dividends paid to minority shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	(2,258)	(2,258)
<b>At 30th September, 2006</b>	<b>52,274</b>	<b>598,557</b>	<b>-</b>	<b>(10,451)</b>	<b>-</b>	<b>(16,688)</b>	<b>18,118</b>	<b>244</b>	<b>1,449,266</b>	<b>2,091,320</b>	<b>45,249</b>	<b>2,136,569</b>

### Notes:

- (a) At 30th September, 2005, the goodwill reserve of the Group comprised approximately US\$151,447,000 in respect of goodwill and approximately US\$1,327,000 in respect of negative goodwill.
- (b) The special reserve of the Group represents the difference between the nominal amount of the share capital issued by the Company and the nominal amount of the share capital of subsidiaries acquired pursuant to a corporate reorganisation in preparation for the listing of the Company's shares on The Stock Exchange of Hong Kong Limited in 1992.