

Consolidated Statement of Changes in Equity

Period from 1 May 2006 to 31 December 2006

	Attributable to equity holders of the Company														
	Available-for-sale													Minority interests	Total equity
	Share			Warrant reserve*	Goodwill reserve*	Asset		Statutory reserve funds*	Exchange fluctuation reserve*	Retained profits*	Proposed dividends	Total			
	Issued capital	premium account*	Contributed surplus*			revaluation reserve*	investment revaluation reserve*								
HK\$'000	HK\$'000	HK\$'000	HK\$'000			HK\$'000	HK\$'000						HK\$'000		
At 1 May 2005	79,900	359,599	446,355	—	(200,573)	56,519	—	62,134	—	125,981	—	929,915	10,234	940,149	
Net revaluation deficit	—	—	—	—	—	(23,428)	—	—	—	—	—	(23,428)	—	(23,428)	
Change in fair value of available-for-sale investment	—	—	—	—	—	—	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 (note 10)	—	—	—	—	—	—	—	—	—	(42,109)	42,109	—	—	—	
Issuance of warrants (note 33)	—	—	—	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	

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	Attributable to equity holders of the Company													Total equity HK\$'000
	Share		Available-for-sale							Retained		Minority interests		
	Issued capital	premium account*	Contributed surplus*	Warrant reserve*	Goodwill reserve*	Asset revaluation reserve*	investment revaluation reserve*	Statutory reserve funds*	Exchange fluctuation reserve*	profits*	Proposed dividends		Total	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 May 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
Net revaluation deficit (note 12)	—	—	—	—	—	(3,518)	—	—	—	—	—	(3,518)	—	(3,518)
Disposal of an available-for-sale investment (note 20)	—	—	—	—	—	—	(3,101)	—	—	—	—	(3,101)	—	(3,101)
Exchange realignment	—	—	—	—	—	—	—	—	16,161	—	—	16,161	146	16,307
Share of reserve movement of a jointly-controlled entity	—	—	—	—	—	—	—	—	1,877	—	—	1,877	—	1,877
Deferred tax adjustment on revaluation of property, plant and equipment (note 32)	—	—	—	—	—	457	—	—	—	—	—	457	—	457
Total income and expense for the period recognised directly in equity	—	—	—	—	—	(3,061)	(3,101)	—	18,038	—	—	11,876	146	12,022
Profit for the period	—	—	—	—	—	—	—	—	—	44,145	—	44,145	1,120	45,265
Total income and expense for the period	—	—	—	—	—	(3,061)	(3,101)	—	18,038	44,145	—	56,021	1,266	57,287
Final dividends declared	—	—	—	—	—	—	—	—	—	(12,640)	(42,109)	(54,749)	—	(54,749)
Proposed dividend (note 10)	—	—	—	—	—	—	—	—	—	(10,990)	10,990	—	—	—
Dividends paid to a minority shareholder	—	—	—	—	—	—	—	—	—	—	—	—	(5,843)	(5,843)
Warrants exercised (note 33)	9,700	43,651	—	—	—	—	—	—	—	—	—	53,351	—	53,351
Share options exercised (note 33)	15,980	31,161	—	—	—	—	—	—	—	—	—	47,141	—	47,141
Share issue expenses (note 33)	—	(1,055)	—	—	—	—	—	—	—	—	—	(1,055)	—	(1,055)
Transfer to statutory reserve funds	—	—	—	—	—	—	—	2,208	—	(2,208)	—	—	—	—
Share of reserve movement of a jointly-controlled entity	—	—	—	—	—	—	—	2,459	—	(2,459)	—	—	—	—
At 31 December 2006	109,898	452,272	446,355	353	(200,573)	33,552	—	75,769	38,452	125,557	10,990	1,092,625	7,545	1,100,170

* These reserve accounts comprise the consolidated reserves of HK\$971,737,000 (30 April 2006: HK\$865,589,000) in the consolidated balance sheet.