



Consolidated Statement of Changes in Equity

For the year ended 30 June 2004

| | Note | Reserves | | | | | | | Proposed final dividend HK\$'000 | Total HK\$'000 |
|---|------|--|---|--------------------------------|---|--|---------------------------------|-----------------------|---|-------------------|
| | | Issued share capital HK\$'000 | Share premium account HK\$'000 | Investment | | | Retained profits HK\$'000 | Sub-total HK\$'000 | | |
| | | | | Capital reserve HK\$'000 | Fixed asset revaluation reserve HK\$'000 | property revaluation reserve HK\$'000 | | | | |
| | | | | | | | | | | |
| At 1 July 2002 | | 8,730 | 35,140 | 106 | 2,451 | – | 154,921 | 192,618 | 3,929 | 205,277 |
| Revaluation surplus on leasehold land and buildings | | – | – | – | 3,815 | – | – | 3,815 | – | 3,815 |
| Revaluation surplus on leasehold land and buildings shared by a minority shareholder | | – | – | – | (382) | – | – | (382) | – | (382) |
| Revaluation surplus on investment property | | – | – | – | – | 20 | – | 20 | – | 20 |
| Net gains not recognised in the income statement | | – | – | – | 3,433 | 20 | – | 3,453 | – | 3,453 |
| Net profit for the year | | – | – | – | – | – | 84,429 | 84,429 | – | 84,429 |
| Final 2002 dividend paid | | – | – | – | – | – | – | – | (3,929) | (3,929) |
| Proposed final 2003 dividend | 11 | – | – | – | – | – | (977) | (977) | 977 | – |
| At 30 June 2003 | | 8,730 | 35,140 | 106 | 5,884 | 20 | 238,373 | 279,523 | 977 | 289,230 |

Consolidated Statement of Changes in Equity

For the year ended 30 June 2004

| | | Reserves | | | | | | | | |
|---------------------------|------|------------|----------|-------------|-------------|-------------|----------|-----------|----------|----------|
| | | Investment | | | | | | | | |
| | | Issued | Share | Fixed asset | | property | | Proposed | | |
| | Note | share | premium | Capital | revaluation | revaluation | Retained | Sub-total | final | Total |
| | | capital | account | reserve | reserve | reserve | profits | | dividend | |
| | | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 |
| At 1 July 2003 | | | | | | | | | | |
| Revaluation surplus | | 8,730 | 35,140 | 106 | 5,884 | 20 | 238,373 | 279,523 | 977 | 289,230 |
| on leasehold land | | | | | | | | | | |
| and buildings | 13 | – | – | – | 95 | – | – | 95 | – | 95 |
| Revaluation surplus | | | | | | | | | | |
| on leasehold land and | | | | | | | | | | |
| buildings shared | | | | | | | | | | |
| by a minority | | | | | | | | | | |
| shareholder | | – | – | – | (10) | – | – | (10) | – | (10) |
| Revaluation deficit | | | | | | | | | | |
| on investment | | | | | | | | | | |
| property | 13 | – | – | – | (11) | (20) | – | (31) | – | (31) |
| Net gains not | | | | | | | | | | |
| recognised in the | | | | | | | | | | |
| income statement | | – | – | – | 74 | (20) | – | 54 | – | 54 |
| Net profit for the year | | – | – | – | – | – | 66,800 | 66,800 | – | 66,800 |
| Bonus issue | 25 | 444 | (444) | – | – | – | – | (444) | – | – |
| Exercise of share options | 25 | 490 | 12,645 | – | – | – | – | 12,645 | – | 13,135 |
| Final 2003 dividend paid | | – | – | – | – | – | – | – | (977) | (977) |
| At 30 June 2004 | | 9,664 | 47,341 | 106 | 5,958 | – | 305,173 | 358,578 | – | 368,242 |