

Consolidated Statement of Changes in Equity

(for the year ended 30 June 2006)

	Attributable to equity holders of the Company									
	Issued share capital HK\$'000	Share premium account HK\$'000	Capital reserve HK\$'000	Fixed asset revaluation reserve HK\$'000	Share option reserve HK\$'000	Exchange reserve HK\$'000	Retained profits HK\$'000	Sub-total HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 July 2004, as previously reported as equity	9,664	47,341	106	5,958	–	–	305,173	368,242	–	368,242
At 1 July 2004, as previously reported as minority interests	–	–	–	–	–	–	–	–	28,284	28,284
Effect of adopting HKAS 17	–	–	–	(5,958)	–	–	(1,529)	(7,487)	(831)	(8,318)
At 1 July 2004, as restated	9,664	47,341	106	–	–	–	303,644	360,755	27,453	388,208
Exchange differences arising on translation of the financial statements of foreign subsidiaries	–	–	–	–	–	436	–	436	–	436
Net income recognised directly in equity	–	–	–	–	–	436	–	436	–	436
Profit for the year	–	–	–	–	–	–	83,921	83,921	15,867	99,788
Total recognised income and expenses	–	–	–	–	–	436	83,921	84,357	15,867	100,224
Rights issue	4,832	140,128	–	–	–	–	–	144,960	–	144,960
Rights issue expenses	–	(4,062)	–	–	–	–	–	(4,062)	–	(4,062)
Capital injection by minority interests	–	–	–	–	–	–	–	–	38,233	38,233
At 30 June 2005, as restated	14,496	183,407	106	–	–	436	387,565	586,010	81,553	667,563

	Attributable to equity holders of the Company									
	Issued share capital HK\$'000	Share premium account HK\$'000	Fixed asset Capital reserve HK\$'000	revaluation reserve HK\$'000	Share option reserve HK\$'000	Exchange reserve HK\$'000	Retained profits HK\$'000	Sub-total HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 July 2005, as previously reported as equity	14,496	183,407	106	9,817	–	436	390,923	599,185	–	599,185
At 1 July 2005, as previously reported as minority interests	–	–	–	–	–	–	–	–	86,359	86,359
Effect of adopting HKAS 17	–	–	–	(9,817)	–	–	(3,358)	(13,175)	(4,806)	(17,981)
At 1 July 2005, as restated	14,496	183,407	106	–	–	436	387,565	586,010	81,553	667,563
Revaluation surplus on buildings	–	–	–	6,620	–	–	–	6,620	–	6,620
Deferred tax assets	–	–	–	(2,184)	–	–	–	(2,184)	–	(2,184)
Exchange differences arising on translation of the financial statements of foreign subsidiaries	–	–	–	–	–	23,910	–	23,910	3,355	27,265
Net income recognised directly in equity	–	–	–	4,436	–	23,910	–	28,346	3,355	31,701
Profit for the year	–	–	–	–	–	–	84,529	84,529	28,765	113,294
Total recognised income and expenses	–	–	–	–	–	–	84,529	84,529	28,765	113,294
Effect of adopting HKFRS 3	–	–	(106)	–	–	–	106	–	–	–
Issue of shares	5,476	255,348	–	–	–	–	–	260,824	–	260,824
Share issue expenses	–	(3,341)	–	–	–	–	–	(3,341)	–	(3,341)
Share option benefits										
– Grant of share options	–	–	–	–	11,463	–	–	11,463	–	11,463
– Exercise of share options	1,043	45,466	–	–	–	–	–	46,509	–	46,509
– Transfer to share premium	–	6,118	–	–	(6,118)	–	–	–	–	–
At 30 June 2006	21,015	486,998	–	4,436	5,345	24,346	472,200	1,014,340	113,673	1,128,013