

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2006

	Attributable to equity holders of the Company									
	Share capital	Share premium account	Foreign currency translation reserve	Share-based payment reserve	Revaluation reserve	Retained profits	Proposed final dividend	Sub-total	Minority interests	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 July 2004, as previously reported as equity	7,764	132,037	-	-	-	166,386	7,764	313,951	-	313,951
Effect of changes in accounting policies (Note 2(c))	-	-	-	-	-	(377)	-	(377)	-	(377)
Effect of changes in accounting policies (Note 2(f))	-	-	-	-	-	(1,424)	-	(1,424)	-	(1,424)
At 1 July 2004, as restated	7,764	132,037	-	-	-	164,585	7,764	312,150	-	312,150
Capital injection by a minority shareholder	-	-	-	-	-	-	-	-	35	35
Share of reserves of associates	-	(738)	80	-	11,011	-	-	10,353	-	10,353
Net income recognised directly in equity	-	(738)	80	-	11,011	-	-	10,353	35	10,388
Profit for the year	-	-	-	-	-	105,142	-	105,142	(7)	105,135
Total recognised income and expense for the year	-	(738)	80	-	11,011	105,142	-	115,495	28	115,523
Share issued on exercise of share options	486	49,062	-	-	-	-	-	49,548	-	49,548
Final dividend in respect of the previous year approved and paid	-	-	-	-	-	-	(7,764)	(7,764)	-	(7,764)
Interim dividend paid (Note 14)	-	-	-	-	-	(4,095)	-	(4,095)	-	(4,095)
2005 proposed final dividend (Note 14)	-	-	-	-	-	(9,890)	9,890	-	-	-
	486	49,062	-	-	-	(13,985)	2,126	37,689	-	37,689
At 30 June 2005, as restated	8,250	180,361	80	-	11,011	255,742	9,890	465,334	28	465,362

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	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 July 2005, as previously reported as equity	8,250	180,361	80	–	35,527	258,614	9,890	492,722	–	492,722
Effect of change in accounting policies (Note 2(b), (c) & (f))	–	–	–	–	(24,516)	(2,872)	–	(27,388)	28	(27,360)
At 1 July 2005, as restated	8,250	180,361	80	–	11,011	255,742	9,890	465,334	28	465,362
Business combinations	–	–	–	–	–	–	–	–	8,686	8,686
Translation difference	–	–	1,665	–	–	–	–	1,665	–	1,665
Surplus on revaluation of buildings	–	–	–	–	25,716	–	–	25,716	–	25,716
Deferred tax liabilities arising on revaluation of buildings	–	–	–	–	(8,486)	–	–	(8,486)	–	(8,486)
Share of reserves of associates	–	(246)	5,692	711	(13,627)	–	–	(7,470)	–	(7,470)
Net income recognised directly in equity	–	(246)	7,357	711	3,603	–	–	11,425	8,686	20,111
Profit for the year	–	–	–	–	–	122,319	–	122,319	1,299	123,618
Total recognised income and expenses for the year	–	(246)	7,357	711	3,603	122,319	–	133,744	9,985	143,729
Issue of Subscribed Shares (Note 31(a))	1,640	200,734	–	–	–	–	–	202,374	–	202,374
Recognition of share-based payment	–	–	–	4,729	–	–	–	4,729	–	4,729
Final dividend in respect of the previous year approved and paid	–	–	–	–	–	–	(9,890)	(9,890)	–	(9,890)
Open offer (Note 31(b))	4,071	294,785	–	–	–	–	–	298,856	–	298,856
Share issued on exercise of share options (Note 31(c))	290	37,007	–	(3,341)	–	–	–	33,956	–	33,956
	6,001	532,526	–	1,388	–	–	(9,890)	530,025	–	530,025
At 30 June 2006	14,251	712,641	7,437	2,099	14,614	378,061	–	1,129,103	10,013	1,139,116