

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 30 June 2006

	Attributable to equity holders of the Company						Minority interests	Total equity
	Issued capital	Share premium account	Asset revaluation reserve	Statutory reserve fund	Retained profits	Proposed final dividend		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 July 2004								
As previously reported	65,630	89,482	2,267	20,117	225,863	13,167	416,526	452,350
Prior year adjustments (<i>note 2.4(b)</i>)	–	–	(1,265)	–	–	–	(1,265)	(1,332)
As restated	65,630	89,482	1,002	20,117	225,863	13,167	415,261	451,018
Surplus on revaluation (restated)	–	–	2,648	–	–	–	2,648	2,648
Effect of deferred tax (restated)	–	–	(787)	–	–	–	(787)	(787)
Revaluation surplus attributable to minority interests (restated)	–	–	(112)	–	–	–	(112)	–
Total income and expense for the year recognised directly in equity	–	–	1,749	–	–	–	1,749	1,861
Profit for the year (restated)	–	–	–	–	101,427	–	101,427	102,553
Total income and expense for the year	–	–	1,749	–	101,427	–	103,176	104,414
Divestment of subsidiary (<i>note 32(b)</i>)	–	–	–	–	–	–	–	(13,163)
Acquisition of subsidiaries (<i>note 32(a)</i>)	–	–	–	–	–	–	–	7,232
Issue of shares upon conversion of convertible bonds (<i>note 29(a)</i>)	2,920	16,185	–	–	–	–	19,105	–
Issue of shares upon exercise of share options (<i>note 29(b)</i>)	5,200	28,031	–	–	–	–	33,231	–
Issue of shares upon allotment (<i>note 29(c)</i>)	13,323	101,257	–	–	–	–	114,580	–
Share issue expenses	–	(5,388)	–	–	–	–	(5,388)	–
Transfer to statutory reserve fund (<i>note 31(a)</i>)	–	–	–	15,099	(15,099)	–	–	–
Final 2004 dividend declared	–	–	–	–	–	(13,167)	(13,167)	–
Proposed final dividend (<i>note 11</i>)	–	–	–	–	(17,415)	17,415	–	–
At 30 June 2005	87,073	229,567	2,751	35,216	294,776	17,415	666,798	697,862

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued)

Year ended 30 June 2006

	Attributable to equity holders of the Company							Minority interests	Total equity
	Issued capital	Share premium account	Asset revaluation reserve	Statutory reserve fund	Exchange fluctuation reserve	Retained profits	Proposed final dividend		
	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	87,073	229,567	5,974	35,216	–	295,422	17,415	670,667	702,006
Prior year adjustments (note 2.4(b))	–	–	(3,223)	–	–	(646)	–	(3,869)	(4,144)
Opening adjustments (note 2.4(b))	–	13,306	–	–	–	22,591	–	35,897	35,897
As restated	87,073	242,873	2,751	35,216	–	317,367	17,415	702,695	733,759
Exchange realignment	–	–	–	–	27,310	–	–	27,310	28,553
Deficit on revaluation	–	–	(16)	–	–	–	–	(16)	(16)
Effect of deferred tax	–	–	(7)	–	–	–	–	(7)	(7)
Revaluation deficit attributable to minority interests	–	–	(24)	–	–	–	–	(24)	–
Total income and expense for the year recognised directly in equity	–	–	(47)	–	27,310	–	–	27,263	28,530
Profit for the year	–	–	–	–	–	123,146	–	123,146	127,387
Total income and expense for the year	–	–	(47)	–	27,310	123,146	–	150,409	155,917
Issue of shares upon exercise of share options (note 29(d))	900	4,860	–	–	–	–	–	5,760	5,760
Transfer to statutory reserve fund (note 31(a))	–	–	–	12,541	–	(12,541)	–	–	–
Final 2005 dividend declared (note 11)	–	–	–	–	–	–	(17,415)	(17,415)	(17,415)
Proposed final dividend (note 11)	–	–	–	–	–	(17,615)	17,615	–	–
At 30 June 2006	87,973	247,733	2,704	47,757	27,310	410,357	17,615	841,449	878,021