

# Consolidated Statement of Changes in Equity 33

For the year ended 30 June 2006

	Attributable to equity holders of the parent										Minority interests HK\$'000	Total HK\$'000
	Share capital HK\$'000	Share premium HK\$'000	Contributed surplus HK\$'000	Asset revaluation reserve HK\$'000	Share-based compensation reserve HK\$'000	Exchange reserve HK\$'000	Capital reserve HK\$'000	Statutory reserve HK\$'000	Accumulated profits HK\$'000	Total HK\$'000		
At 1 July 2004 as originally stated	64,199	167,445	40,824	36,223	-	10,132	115,267	15,627	368,011	817,728	-	817,728
Effects of changes in accounting policies (see note 3)												
HKAS 1	-	-	-	-	-	-	-	-	-	-	72,948	72,948
HKAS 17	-	-	-	(10,689)	-	-	-	-	1,543	(9,146)	(1,809)	(10,955)
HKFRS 2	-	-	-	-	4,323	-	-	-	(4,323)	-	-	-
At 1 July 2004 as restated	64,199	167,445	40,824	25,534	4,323	10,132	115,267	15,627	365,231	808,582	71,139	879,721
Surplus on revaluation	-	-	-	11,651	-	-	-	-	-	11,651	4,368	16,019
Deferred tax liability arising on revaluation of properties	-	-	-	(2,033)	-	-	-	-	-	(2,033)	(655)	(2,688)
Exchange differences arising on translation of operations outside Hong Kong	-	-	-	-	-	11,933	-	-	-	11,933	(465)	11,468
Net income recognised directly in equity	-	-	-	9,618	-	11,933	-	-	-	21,551	3,248	24,799
Deemed disposal of a subsidiary (note 39)	-	-	-	(959)	-	(279)	-	-	959	(279)	(16,697)	(16,976)
Profit for the year as restated	-	-	-	-	-	-	-	-	26,068	26,068	(4,689)	21,379
Total recognised income for the year	-	-	-	8,659	-	11,654	-	-	27,027	47,340	(18,138)	29,202
Recognition of equity-settled share-based payments	-	-	-	-	11,530	-	-	-	-	11,530	-	11,530
Issue of shares on exercise of share options	347	3,822	-	-	-	-	-	-	-	4,169	-	4,169
Transfer to statutory reserve	-	-	-	-	-	-	-	2,646	(2,646)	-	-	-
Dividends paid to minority shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	(4,255)	(4,255)
Final dividend - 2004	-	-	-	-	-	-	-	-	(7,704)	(7,704)	-	(7,704)
Interim dividend - 2005	-	-	-	-	-	-	-	-	(14,201)	(14,201)	-	(14,201)
At 30 June 2005	64,546	171,267	40,824	34,193	15,853	21,786	115,267	18,273	367,707	849,716	48,746	898,462
Effect of changes in accounting policies (see note 3)												
HKFRS 3	-	-	-	-	-	-	(1,184)	-	1,184	-	-	-
At 1 July 2005 as restated	64,546	171,267	40,824	34,193	15,853	21,786	114,083	18,273	368,891	849,716	48,746	898,462

# 34 Consolidated Statement of Changes in Equity

For the year ended 30 June 2006

	Attributable to equity holders of the parent									Total	Minority interests	Total
	Share capital	Share premium	Contributed surplus	Asset revaluation reserve	Share-based compensation reserve	Exchange reserve	Capital reserve	Statutory reserve	Accumulated profits			
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Surplus on revaluation	–	–	–	4,978	–	–	–	–	–	4,978	1,795	6,773
Deferred tax liability arising on revaluation of properties	–	–	–	(830)	–	–	–	–	–	(830)	(269)	(1,099)
Exchange differences arising on translation of operations outside Hong Kong	–	–	–	–	–	13,744	–	–	–	13,744	1,792	15,536
Share of exchange reserve of associates	–	–	–	–	–	(954)	–	–	–	(954)	–	(954)
Net income recognised directly in equity	–	–	–	4,148	–	12,790	–	–	–	16,938	3,318	20,256
Profit for the year	–	–	–	–	–	–	–	–	180,328	180,328	16,938	197,266
Total recognised income for the year	–	–	–	4,148	–	12,790	–	–	180,328	197,266	20,256	217,522
Transfer to capital reserve (Note)	–	–	–	–	–	–	79,560	–	(79,560)	–	–	–
Recognition of equity-settled share-based payments	–	–	–	–	14,543	–	–	–	–	14,543	–	14,543
Issue of shares on exercise of share options	105	987	–	–	–	–	–	–	–	1,092	–	1,092
Issue of shares upon scrip dividends	30	470	–	–	–	–	–	–	(500)	–	–	–
Transfer to statutory reserve	–	–	–	–	–	–	–	1,816	(1,816)	–	–	–
Dividends paid to minority shareholders of subsidiaries	–	–	–	–	–	–	–	–	–	–	(5,136)	(5,136)
Interim dividend – 2006	–	–	–	–	–	–	–	–	(15,655)	(15,655)	–	(15,655)
At 30 June 2006	64,681	172,724	40,824	38,341	30,396	34,576	193,643	20,089	451,688	1,046,962	63,866	1,110,828

**Note:** During the year ended 30 June 2006, accumulated profits of subsidiaries of approximately HK\$79,560,000 were capitalised as the subsidiaries' paid up capital, and the amount was transferred to capital reserve on consolidation.