

CONDENSED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the Company									
			Available- for-sale equity							
	Issued capital	Share premium account	Capital reserve	investment revaluation reserve	Exchange fluctuation reserve	Retained profits	Proposed final dividend	Total	Minority interests	Total equity
	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000	(Unaudited) HK\$'000
As at 1 April 2005										
As previously reported	40,508	156,300	13,872	-	(3,317)	201,721	64,813	473,897	-	473,897
Opening adjustment	-	-	-	60,929	-	-	-	60,929	-	60,929
As restated	40,508	156,300	13,872	60,929	(3,317)	201,721	64,813	534,826	-	534,826
Capital contributed by minority shareholders of a subsidiary	-	-	-	-	-	-	-	-	2,191	2,191
Exchange realignment	-	-	-	-	(1,819)	-	-	(1,819)	(142)	(1,961)
Change in fair value of an available-for-sale equity investment	-	-	-	(23,456)	-	-	-	(23,456)	-	(23,456)
Total income and expenses recognised directly in equity	-	-	-	(23,456)	(1,819)	-	-	(25,275)	2,049	(23,226)
Profit for the period	-	-	-	-	-	48,113	-	48,113	(1,887)	46,226
Total income and expenses for the period	-	-	-	(23,456)	(1,819)	48,113	-	22,838	162	23,000
Released upon disposal of an available-for-sale equity investment	-	-	-	(37,473)	-	-	-	(37,473)	-	(37,473)
Proposed final 2005 dividend declared	-	-	-	-	-	-	(64,813)	(64,813)	-	(64,813)
As at 30 September 2005 (restated)	<u>40,508</u>	<u>156,300</u>	<u>13,872</u>	<u>-</u>	<u>(5,136)</u>	<u>249,834</u>	<u>-</u>	<u>455,378</u>	<u>162</u>	<u>455,540</u>
As at 1 April 2006	40,508	156,300	13,872	-	(5,816)	204,150	8,102	417,116	-	417,116
Exchange realignment	-	-	-	-	4,272	-	-	4,272	-	4,272
Total income and expenses recognised directly in equity	-	-	-	-	4,272	-	-	4,272	-	4,272
Profit for the period	-	-	-	-	-	867	-	867	-	867
Total income and expenses for the period	-	-	-	-	4,272	867	-	5,139	-	5,139
Final 2006 dividend declared	-	-	-	-	-	-	(8,102)	(8,102)	-	(8,102)
As at 30 September 2006	<u>40,508</u>	<u>156,300</u>	<u>13,872</u>	<u>-</u>	<u>(1,544)</u>	<u>205,017</u>	<u>-</u>	<u>414,153</u>	<u>-</u>	<u>414,153</u>