

## Condensed Consolidated Statement of Changes in Equity

### 簡明綜合股東權益變動表

For the six months ended September 30, 2006 截至二零零六年九月三十日止六個月

		Attributable to equity holders of the Company 本公司股本持有人應佔												
		Share capital	Share premium	Contributed surplus	Currency translation reserve	Capital redemption reserve	Convertible loan notes reserve	Investments revaluation reserve	Other reserves	Revaluation reserve	Retained profits	Total	Minority interests	Total equity
		HK\$'000	HK\$'000	HK\$'000 (note a)	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000 (note b)	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		股本 千港元	股份溢價 千港元	實繳盈餘 千港元 (附註a)	外幣 兌換儲備 千港元	資本 贖回儲備 千港元	可兌換貸款 票據儲備 千港元	投資 重估儲備 千港元	其他儲備 千港元 (附註b)	重估儲備 千港元	保留溢利 千港元	總額 千港元	少數 股東權益 千港元	股本 權益總額 千港元
At April 1, 2005	於二零零五年四月一日	2,236	217,557	1,448,202	26,770	592	-	-	4,149	-	163,052	1,862,558	449,617	2,312,175
Currency realignment	外幣調整	-	-	-	(5,593)	-	-	-	-	-	(5,593)	-	3,833	(1,760)
Share of reserves of associates	應佔聯營公司儲備	-	-	-	-	-	-	-	6,197	-	6,197	-	-	6,197
Fair value change on available-for-sale investments	可供出售投資公平價值之變動	-	-	-	-	-	-	1,183	-	-	-	1,183	-	1,183
Net income (expense) recognized directly in equity	於股東權益直接確認之收入(支出)淨額	-	-	-	(5,593)	-	-	1,183	6,197	-	-	1,787	3,833	5,620
Realized on disposal of subsidiaries	已售附屬公司變現	-	-	-	450	-	-	-	-	-	-	450	-	450
Profit for the period	本期間溢利	-	-	-	-	-	-	-	-	-	16,388	16,388	31,645	48,033
Total recognized income and expense for the period	本期間確認之收入及支出總額	-	-	-	(5,143)	-	-	1,183	6,197	-	16,388	18,625	35,478	54,103
Distributions	分派	-	-	-	-	-	-	-	-	-	(13,418)	(13,418)	-	(13,418)
At September 30, 2005	於二零零五年九月三十日	2,236	217,557	1,448,202	21,627	592	-	1,183	10,346	-	166,022	1,867,765	485,095	2,352,860
Currency realignment	外幣調整	-	-	-	4,854	-	-	-	-	-	-	4,854	1,064	5,918
Share of reserves of associates	應佔聯營公司儲備	-	-	-	-	-	-	(642)	2,049	-	-	1,407	-	1,407
Fair value change on available-for-sale investments	可供出售投資公平價值之變動	-	-	-	-	-	-	(33,039)	-	-	-	(33,039)	-	(33,039)
Net income (expenses) recognized directly in equity	於股東權益直接確認之收入(支出)淨額	-	-	-	4,854	-	-	(33,681)	2,049	-	-	(26,778)	1,064	(25,714)
Realized on disposal of subsidiaries	已售附屬公司變現	-	-	-	119	-	-	-	-	-	-	119	280	399
Realized on disposal of an associate	已售一間聯營公司變現	-	-	-	-	-	-	-	(2,463)	-	-	(2,463)	-	(2,463)
Loss for the period	本期間虧損	-	-	-	-	-	-	-	-	-	(7,473)	(7,473)	(136,564)	(144,037)
Total recognized income and expense for the period	本期間確認之收入及支出總額	-	-	-	4,973	-	-	(33,681)	(414)	-	(7,473)	(36,595)	(135,220)	(171,815)
Issue of shares	股份發行	100	34,050	-	-	-	-	-	-	-	-	34,150	-	34,150
Issue of shares upon scrip dividend	以股代息股份發行	36	12,578	-	-	-	-	-	-	-	-	12,614	-	12,614
Distributions	分派	-	-	-	-	-	-	-	-	-	(9,045)	(9,045)	-	(9,045)
Arising on acquisition of a subsidiary	收購一間附屬公司時產生	-	-	-	-	-	-	-	-	-	-	-	559	559
At March 31, 2006	於二零零六年三月三十一日	2,372	264,185	1,448,202	26,600	592	-	(32,498)	9,932	-	149,504	1,868,889	350,434	2,219,323
Currency realignment	外幣調整	-	-	-	7,168	-	-	-	-	-	-	7,168	15,402	22,570
Share of reserves of associates	應佔聯營公司儲備	-	-	-	4,234	-	-	(173)	(5,276)	-	-	(1,215)	-	(1,215)
Fair value change on available-for-sale investments	可供出售投資公平價值之變動	-	-	-	-	-	-	(103,952)	-	-	-	(103,952)	-	(103,952)
Revaluation increase on acquisition of additional interest in an associate (Note 30)	增購一間聯營公司權益之重估增加(附註30)	-	-	-	-	-	-	-	-	4,471	-	4,471	-	4,471
Net income (expenses) recognized directly in equity	於股東權益直接確認之收入(支出)淨額	-	-	-	11,402	-	-	(104,125)	(5,276)	4,471	-	(93,528)	15,402	(78,126)
Impairment loss on available-for-sale investments	可供出售投資之減值虧損	-	-	-	-	-	-	13,120	-	-	-	13,120	-	13,120
Realized on disposal of subsidiaries	已售附屬公司變現	-	-	-	(26,912)	-	-	-	-	-	-	(26,912)	-	(26,912)
Realized on disposal of associates	已售聯營公司變現	-	-	-	(450)	-	-	7,814	(9,883)	-	-	(2,519)	-	(2,519)
Profit for the period	本期間溢利	-	-	-	-	-	-	-	-	-	491,398	491,398	848,717	1,340,115
Total recognized income and expense for the period	本期間確認之收入及支出總額	-	-	-	(15,960)	-	-	(83,191)	(15,159)	4,471	491,398	381,559	864,119	1,245,678
Recognition of equity component of convertible loan notes	確認可兌換貸款票據之權益部份	-	-	-	-	-	59,552	-	-	-	-	59,552	-	59,552
Issue of shares for GDI Offer	群龍收購建議股份之股份發行	99	38,634	-	-	-	-	-	-	-	-	38,733	-	38,733
Issue of shares upon scrip dividend	以股代息股份發行	21	7,249	-	-	-	-	-	-	-	-	7,270	-	7,270
Distributions	分派	-	-	-	-	-	-	-	-	-	(15,027)	(15,027)	-	(15,027)
Arising on acquisition of subsidiaries	收購附屬公司時產生	-	-	-	-	-	-	-	-	-	-	-	285,518	285,518
Dividend paid to minority shareholders of subsidiaries	支付附屬公司少數股東之股息	-	-	-	-	-	-	-	-	-	-	-	(935,390)	(935,390)
Conversion of convertible loan notes	兌換可兌換貸款票據	-	204	-	-	-	(18)	-	-	-	-	186	-	186
Issue of shares upon exercise of share options	行使購股權股份發行	33	9,681	-	-	-	-	-	-	-	-	9,714	-	9,714
At September 30, 2006	於二零零六年九月三十日	2,525	319,953	1,448,202	10,640	592	59,534	(115,689)	(5,227)	4,471	625,875	2,350,876	564,681	2,915,557

## Condensed Consolidated Statement of Changes in Equity

### 簡明綜合股東權益變動表

For the six months ended September 30, 2006 截至二零零六年九月三十日止六個月

Notes:

附註:

- |       |   |       |   |
|-------|---|-------|---|
| (a)   | The contributed surplus of the Company at the respective balance sheet date represented:  | (a)   | 本公司於各結算日之實繳盈餘指:   |
| (i)   | the credit arising from the transfer of the share premium account of the Company as at February 20, 1998 and February 19, 2003 to the contributed surplus account of the Company;     | (i)   | 本公司於一九九八年二月二十日及二零零三年二月十九日之股份溢價賬轉撥至本公司之實繳盈餘賬時產生之進賬;                      |
| (ii)  | the credit arising from the reduction of the nominal value of the shares of the Company in 1999 and 2003; and   | (ii)  | 於一九九九年及二零零三年削減本公司股份面值時產生之進賬; 及  |
| (iii) | a balance as reduced by amounts transferred to the deficit account to eliminate the deficit of the Group as at January 31, 2000, January 31, 2001, March 20, 2003 and March 31, 2005. | (iii) | 轉撥至虧絀賬以抵銷本集團於二零零零年一月三十一日、二零零一年一月三十一日、二零零三年三月二十日及二零零五年三月三十一日之虧絀時削減款項之結存。 |
| (b)   | Other reserves represent the other reserves of the Group's associates shared by the Group.  | (b)   | 其他儲備指本集團應佔本集團聯營公司之其他儲備。   |