

# Consolidated Statement of Changes in Equity

For the year ended October 31, 2006

	Attributable to equity holders of the Company												
	Equity-settled											Total equity HK\$'000	
	Capital			Investment		share-based payment reserve HK\$'000	Goodwill reserve HK\$'000	Legal reserve HK\$'000	Translation reserve HK\$'000	Retained earnings HK\$'000	Total HK\$'000		Minority interests HK\$'000
	Share capital HK\$'000	Share premium HK\$'000	redemption reserve HK\$'000	Capital reserve HK\$'000	revaluation reserve HK\$'000								
At November 1, 2004 (As previously reported)	56,063	604,539	753	(11,998)	(1,372)	–	(419,083)	3,070	(43,623)	282,783	471,132		39,561
Effect of adoption HKAS 17 (note 2(e))	–	–	–	–	–	–	–	–	–	6,066	6,066	–	6,066
Recognition of equity-settled share-based payment (note 2(f))	–	–	–	–	–	20	–	–	–	(20)	–	–	–
At November 1, 2004 (As restated)	56,063	604,539	753	(11,998)	(1,372)	20	(419,083)	3,070	(43,623)	288,829	477,198	39,561	516,759
Exchange differences arising on translation of financial statements of overseas operations	–	–	–	–	–	–	–	–	447	–	447	(1,360)	(913)
Deficit on revaluation of non-trading securities	–	–	–	–	(26)	–	–	–	–	–	(26)	–	(26)
Net expense recognised directly in equity	–	–	–	–	(26)	–	–	–	447	–	421	(1,360)	(939)
Profit for the year	–	–	–	–	–	–	–	–	–	120,646	120,646	9,463	130,109
Total recognised income and expenses for the year	–	–	–	–	(26)	–	–	–	447	120,646	121,067	8,103	129,170
Recognition of equity-settled share-based payment (note 2(f))	–	–	–	–	–	1,238	–	–	–	–	1,238	–	1,238
Shares issued at premium	983	4,216	–	–	–	–	–	–	–	–	5,199	–	5,199
Acquisition of remaining interest in minority interests	–	–	–	–	–	–	–	–	–	–	–	(1,846)	(1,846)
Capital contribution from minority interests	–	–	–	–	–	–	–	–	–	–	–	2,885	2,885
Transfer	–	–	–	–	–	–	–	281	(104)	(177)	–	–	–
2004 final dividend	–	–	–	–	–	–	–	–	–	(28,432)	(28,432)	–	(28,432)
2005 interim dividend	–	–	–	–	–	–	–	–	–	(17,114)	(17,114)	–	(17,114)
Dividend distribution to minority interests	–	–	–	–	–	–	–	–	–	–	–	(6,421)	(6,421)
At October 31, 2005 (As restated)	57,046	608,755	753	(11,998)	(1,398)	1,258	(419,083)	3,351	(43,280)	363,752	559,156	42,282	601,438
Representing:													
2005 final and special dividends proposed										97,344			
Others										266,408			
										363,752			

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	Attributable to equity holders of the Company												Total equity HK\$'000
	Share capital HK\$'000	Share premium HK\$'000	Capital redemption reserve HK\$'000	Capital reserve HK\$'000	Investment revaluation reserve HK\$'000	Equity- settled share-based payment reserve HK\$'000	Goodwill reserve HK\$'000	Legal reserve HK\$'000	Translation reserve HK\$'000	Retained earnings HK\$'000	Total HK\$'000	Minority interests HK\$'000	
At October 31, 2005													
(As restated)	57,046	608,755	753	(11,998)	(1,398)	1,258	(419,083)	3,351	(43,280)	363,752	559,156	42,282	601,438
Exchange differences arising on translation of financial statements of overseas operations	-	-	-	-	-	-	-	-	20,406	-	20,406	1,699	22,105
Deficit on revaluation of available-for-sale financial assets	-	-	-	-	(18)	-	-	-	-	-	(18)	-	(18)
Net income recognised directly in equity	-	-	-	-	(18)	-	-	-	20,406	-	20,388	1,699	22,087
Profit for the year	-	-	-	-	-	-	-	-	-	135,300	135,300	12,930	148,230
Total recognised income and expenses for the year	-	-	-	-	(18)	-	-	-	20,406	135,300	155,688	14,629	170,317
Shares issued at premium	369	5,117	-	-	-	-	-	-	-	-	5,486	-	5,486
Placement of shares	2,100	82,950	-	-	-	-	-	-	-	-	85,050	-	85,050
Share issue expenses paid	-	(3,071)	-	-	-	-	-	-	-	-	(3,071)	-	(3,071)
Recognition of equity-settled share-based payment (note 2(f))	-	-	-	-	-	1,617	-	-	-	-	1,617	-	1,617
Exercise of equity-settled share-based payment	-	335	-	-	-	(335)	-	-	-	-	-	-	-
Capital Contribution from minority interests	-	-	-	-	-	-	-	-	-	-	-	1,259	1,259
Transfer	-	-	-	-	-	-	-	307	(18)	(289)	-	-	-
2005 final and special dividends	-	-	-	-	-	-	-	-	-	(97,344)	(97,344)	-	(97,344)
2006 interim dividend	-	-	-	-	-	-	-	-	-	(23,806)	(23,806)	-	(23,806)
Dividend distribution to minority interests	-	-	-	-	-	-	-	-	-	-	-	(8,912)	(8,912)
At October 31, 2006	59,515	694,086	753	(11,998)	(1,416)	2,540	(419,083)	3,658	(22,892)	377,613	682,776	49,258	732,034
Representing:													
2006 final dividend proposed										41,807			
Others										335,806			
										377,613			