

Consolidated Statement of Changes in Equity

Year ended 31 December 2006

| Attributable to ordinary equity holders of the Company | | | | | | | | | | | | | |
|---|-----------------------|-----------------------|--------------------------|---------------------------|-------------------------------|---------------------------|----------------------|------------------------------|------------------|-------------------------|----------|--------------------|----------|
| Notes | Issued share capital | Share premium account | Contributed surplus | Statutory surplus reserve | Statutory public welfare fund | Asset revaluation reserve | Share option reserve | Exchange fluctuation reserve | Retained profits | Proposed final dividend | Total | Minority interests | Total |
| | HK\$'000 (note 30) | HK\$'000 | HK\$'000 (note 32(a)) | HK\$'000 (note 32(a)) | HK\$'000 (note 32(a)) | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 (note 12) | HK\$'000 | HK\$'000 | HK\$'000 |
| At 1 January 2005 | 50,000 | 48,809 | (1,116) | 4,661 | 287 | – | – | 2,790 | 204,647 | 9,000 | 319,078 | 21 | 319,099 |
| Exchange realignment | – | – | – | – | – | – | – | 1,183 | – | – | 1,183 | – | 1,183 |
| Total income and expense for the year recognised directly in equity | – | – | – | – | – | – | – | 1,183 | – | – | 1,183 | – | 1,183 |
| Profit for the year | – | – | – | – | – | – | – | – | 64,398 | – | 64,398 | – | 64,398 |
| Total income and expense for the year | – | – | – | – | – | – | – | 1,183 | 64,398 | – | 65,581 | – | 65,581 |
| Final 2004 dividend declared | 12 | – | – | – | – | – | – | – | (1,803) | (9,000) | (10,803) | – | (10,803) |
| Issue of shares | 30(a) | 10,000 | 105,000 | – | – | – | – | – | – | – | 115,000 | – | 115,000 |
| Share issue expenses | 30(a) | – | (3,516) | – | – | – | – | – | – | – | (3,516) | – | (3,516) |
| Exercise of share options | 30(b) | 107 | 728 | – | – | – | – | – | – | – | 835 | – | 835 |
| Equity-settled share option arrangements | 31 | – | – | – | – | – | 7,577 | – | – | – | 7,577 | – | 7,577 |
| Disposal of a subsidiary | 33 | – | – | – | – | – | – | – | – | – | – | (21) | (21) |
| Interim 2005 dividend | 12 | – | – | – | – | – | – | – | (9,009) | – | (9,009) | – | (9,009) |
| Proposed final 2005 dividend | 12 | – | – | – | – | – | – | – | (10,867) | 10,867 | – | – | – |
| Transfer from retained profits | 32(a) | – | – | – | 2,262 | – | – | – | (2,262) | – | – | – | – |
| At 31 December 2005 | 60,107 | 151,021 | (1,116) | 6,923 | 287 | – | 7,577 | 3,973 | 245,104 | 10,867 | 484,743 | – | 484,743 |

Consolidated Statement of Changes in Equity (Continued)

Year ended 31 December 2006

| Attributable to ordinary equity holders of the Company | | | | | | | | | | | | |
|---|-------|----------------------------|-----------------------------|--------------------------|---------------------------------|--|----------------------------------|----------------------------|------------------------------------|---------------------|-------------------------------|----------|
| | | Issued share capital | Share premium account | Contributed surplus | Statutory surplus reserve | Statutory public welfare fund | Capital redemption reserve | Share option reserve | Exchange fluctuation reserve | Retained profits | Proposed final dividend | Total |
| | Notes | HK\$'000 (note 30) | HK\$'000 | HK\$'000 (note 32(a)) | HK\$'000 (note 32(a)) | HK\$'000 (note 32(a)) | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 (note 12) | HK\$'000 |
| At 1 January 2006 | | 60,107 | 151,021 | (1,116) | 6,923 | 287 | – | 7,577 | 3,973 | 245,104 | 10,867 | 484,743 |
| Exchange realignment | | – | – | – | – | – | – | – | 43,948 | – | – | 43,948 |
| Total income and expense for the year recognised directly in equity | | – | – | – | – | – | – | – | 43,948 | – | – | 43,948 |
| Profit for the year | | – | – | – | – | – | – | – | – | 84,758 | – | 84,758 |
| Total income and expense for the year | | – | – | – | – | – | – | – | 43,948 | 84,758 | – | 128,706 |
| Final 2005 dividend declared | 12 | – | – | – | – | – | – | – | – | (2,161) | (10,867) | (13,028) |
| Issue of shares | 30(c) | 12,000 | 212,400 | – | – | – | – | – | – | – | – | 224,400 |
| Share issue expenses | 30(c) | – | (12,073) | – | – | – | – | – | – | – | – | (12,073) |
| Exercise of share options | 30(d) | 275 | 2,125 | – | – | – | – | – | – | – | – | 2,400 |
| Repurchase of shares | 30(e) | (86) | – | – | – | – | – | – | – | – | – | (86) |
| Premium on repurchase of shares | 30(e) | – | (946) | – | – | – | – | – | – | – | – | (946) |
| Capital redemption reserve arising from repurchase of shares | 30(e) | – | – | – | – | – | 86 | – | – | (86) | – | – |
| Equity-settled share option arrangements | 31 | – | – | – | – | – | – | 3,924 | – | – | – | 3,924 |
| Forfeiture of options | | – | – | – | – | – | – | (9) | – | 9 | – | – |
| Interim 2006 dividend | 12 | – | – | – | – | – | – | – | – | (10,857) | – | (10,857) |
| Proposed final 2006 dividend | 12 | – | – | – | – | – | – | – | – | (13,013) | 13,013 | – |
| Transfer from retained profits | 32(a) | – | – | – | 1,122 | – | – | – | – | (1,122) | – | – |
| At 31 December 2006 | | 72,296 | 352,527* | (1,116)* | 8,045* | 287* | 86* | 11,492* | 47,921* | 302,632* | 13,013 | 807,183 |

* These reserve accounts comprise the consolidated reserves of HK\$721,874,000 (2005: HK\$413,769,000) in the consolidated balance sheet.