

## Consolidated Statement of Changes in Equity

Year ended 31 December 2006

|   | 2006<br>HK\$'000 | 2005<br>HK\$'000<br>(Restated) |
|---|------------------|--------------------------------|
| Opening balance – total equity  | 270,933          | 295,713                        |
| Surplus on revaluation of properties other than investment properties, net of deferred tax                          | –                | 5,261                          |
| Changes in fair value of available-for-sale financial assets  | 266              | 280                            |
| Exchange difference arising from translation of financial statements of overseas subsidiaries                       | 15,428           | (11,436)                       |
| Exchange difference arising from translation of inter-company balances of overseas subsidiaries (2005: as restated) | (7,141)          | 5,570                          |
| Net income (loss) recognised directly in equity (2005: as restated)   | 8,553            | (325)                          |
| Profit for the year (2005: as restated)   | 42,097           | 28,065                         |
| Total recognised income and expense for the year, attributable to equity holders of the parent                      | 50,650           | 27,740                         |
| Interim dividends declared  | (33,020)         | (33,020)                       |
| Final dividends transferred to dividend payable   | (13,000)         | (19,500)                       |
| Closing balance – total equity  | 275,563          | 270,933                        |