

# Consolidated Statement of Changes in Equity

Year ended 30 June 2004

|   | Notes | Issued<br>share<br>capital<br>HK\$'000 | Share<br>premium<br>account<br>HK\$'000 | Capital<br>redemption<br>reserve<br>HK\$'000 | Contributed<br>surplus<br>HK\$'000 | Exchange<br>reserve<br>HK\$'000 | Statutory<br>and other<br>reserves<br>HK\$'000 | Retained<br>profits<br>HK\$'000 | Proposed<br>final<br>dividend<br>HK\$'000 | Total<br>HK\$'000 |
|---|-------|--|---|--|------------------------------------|---------------------------------|--|---------------------------------|---|-------------------|
| At 1 July 2002  |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| As previously reported  |       | 117,506                                | 36,444                                  | 26,178                                       | 80,490                             | (58,394)                        | 8,562  | 447,977                         | 17,626                                    | 676,389           |
| Prior year adjustment:  |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| SSAP 12 — restatement of deferred tax   | 22    | —                                      | —                                       | —  | —                                  | 793                             | —  | (6,616)                         | —   | (5,823)           |
| As restated   |       | 117,506                                | 36,444                                  | 26,178                                       | 80,490                             | (57,601)                        | 8,562  | 441,361                         | 17,626                                    | 670,566           |
| Final 2002 dividend declared  |       | —                                      | —                                       | —  | —                                  | —                               | —  | —                               | (17,626)                                  | (17,626)          |
| Issue of shares on exercise of share options  | 23    | 1,855                                  | 15,026                                  | —  | —                                  | —                               | —  | —                               | —   | 16,881            |
| Currency translation differences and net gains and losses not recognised in the profit and loss account |       | —                                      | —                                       | —  | —                                  | (5,615)                         | —  | —                               | —   | (5,615)           |
| Exchange reserve released upon deemed disposal of interests in subsidiaries                             |       | —                                      | —                                       | —  | —                                  | 42                              | —  | —                               | —   | 42                |
| Goodwill released upon deemed disposal of interests in subsidiaries                                     |       | —                                      | —                                       | —  | —                                  | —                               | —  | 157                             | —   | 157               |
| Net profit for the year   |       | —                                      | —                                       | —  | —                                  | —                               | —  | 37,485                          | —   | 37,485            |
| Interim 2003 dividend   | 11    | —                                      | —                                       | —  | —                                  | —                               | —  | (17,627)                        | —   | (17,627)          |
| Proposed final 2003 dividend  | 11    | —                                      | —                                       | —  | —                                  | —                               | —  | (17,904)                        | 17,904                                    | —                 |
| Transfer from retained profits  |       | —                                      | —                                       | —  | —                                  | —                               | 283  | (283)                           | —   | —                 |
|   |       | 119,361                                | 51,470                                  | 26,178                                       | 80,490                             | (63,174)                        | 8,845  | 443,189                         | 17,904                                    | 684,263           |
| At 30 June 2003   |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| At 1 July 2003  |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| As previously reported  |       | 119,361                                | 51,470                                  | 26,178                                       | 80,490                             | (63,739)                        | 8,845  | 451,088                         | 17,904                                    | 691,597           |
| Prior year adjustment:  |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| SSAP 12 — restatement of deferred tax   | 22    | —                                      | —                                       | —  | —                                  | 565                             | —  | (7,899)                         | —   | (7,334)           |
| As restated   |       | 119,361                                | 51,470                                  | 26,178                                       | 80,490                             | (63,174)                        | 8,845  | 443,189                         | 17,904                                    | 684,263           |
| Final 2003 dividend declared  |       | —                                      | —                                       | —  | —                                  | —                               | —  | —                               | (17,944)                                  | (17,944)          |
| Issue of shares on exercise of share options  | 23    | 2,385                                  | 19,319                                  | —  | —                                  | —                               | —  | —                               | —   | 21,704            |
| Share issue expenses  |       | —                                      | (34)                                    | —  | —                                  | —                               | —  | —                               | —   | (34)              |
| Currency translation differences and net gains and losses not recognised in the profit and loss account |       | —                                      | —                                       | —  | —                                  | 2,654                           | —  | —                               | —   | 2,654             |
| Exchange reserve released upon deemed disposal of interests in subsidiaries                             |       | —                                      | —                                       | —  | —                                  | 44                              | —  | —                               | —   | 44                |
| Goodwill released upon deemed disposal of interests in subsidiaries                                     | 25(a) | —                                      | —                                       | —  | —                                  | —                               | —  | 314                             | —   | 314               |
| Net profit for the year   |       | —                                      | —                                       | —  | —                                  | —                               | —  | 145,016                         | —   | 145,016           |
| Adjustment to dividends payable in prior years as a result of options exercised during the year         | 11    | —                                      | —                                       | —  | —                                  | —                               | —  | (40)                            | 40  | —                 |
| Interim 2004 dividend   | 11    | —                                      | —                                       | —  | —                                  | —                               | —  | (19,181)                        | —   | (19,181)          |
| Proposed final 2004 dividend  | 11    | —                                      | —                                       | —  | —                                  | —                               | —  | (29,219)                        | 29,219                                    | —                 |
| Transfer from retained profits  |       | —                                      | —                                       | —  | —                                  | 45                              | 1,962  | (2,007)                         | —   | —                 |
|   |       | 121,746                                | 70,755*                                 | 26,178*                                      | 80,490                             | (60,431)*                       | 10,807*  | 538,072*                        | 29,219                                    | 816,836           |
| Reserves retained by:   |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| Company and subsidiaries  |       | 121,746                                | 70,755                                  | 26,178                                       | 80,490                             | (60,431)                        | 10,807   | 543,062                         | 29,219                                    | 821,826           |
| Jointly-controlled entities   |       | —                                      | —                                       | —  | —                                  | —                               | —  | (4,990)                         | —   | (4,990)           |
|   |       | 121,746                                | 70,755                                  | 26,178                                       | 80,490                             | (60,431)                        | 10,807   | 538,072                         | 29,219                                    | 816,836           |
| At 30 June 2004   |       |  |   |  |                                    |                                 |  |                                 |   |                   |
| Company and subsidiaries  |       | 119,361                                | 51,470                                  | 26,178                                       | 80,490                             | (63,175)                        | 8,845  | 447,025                         | 17,904                                    | 688,098           |
| Jointly-controlled entities   |       | —                                      | —                                       | —  | —                                  | 1                               | —  | (3,836)                         | —   | (3,835)           |
|   |       | 119,361                                | 51,470                                  | 26,178                                       | 80,490                             | (63,174)                        | 8,845  | 443,189                         | 17,904                                    | 684,263           |
| At 30 June 2003   |       |  |   |  |                                    |                                 |  |                                 |   |                   |

\* These reserve accounts comprise the consolidated reserves of HK\$585,381,000 (2003-restated: HK\$466,508,000) in the consolidated balance sheet.