

Consolidated Statement of Changes in Equity

For the year ended 30 June 2018

	Share capital	Reserves (Note 27) (restated)*	Total (restated)*
	HK\$'000	HK\$'000	HK\$'000
At 1 July 2016, as previously reported	45,000	777,841	822,841
Acquisition of the Acquired Group (Note 2.1(iii))	–	156,610	156,610
As restated	45,000	934,451	979,451
Profit for the year attributable to equity holders of the Company, as restated	–	225,396	225,396
Other comprehensive income:			
Currency translation differences	–	(9,027)	(9,027)
Fair value change of available-for-sale financial assets, net of tax	–	498	498
Total comprehensive income attributable to equity holders of the Company, as restated	–	216,867	216,867
Transactions with owners:			
Dividends (Note 13)	–	(75,600)	(75,600)
Dividends to the original shareholder of subsidiaries of the Acquired Group, as restated	–	(50,000)	(50,000)
	–	(125,600)	(125,600)
At 30 June 2017, as restated	45,000	1,025,718	1,070,718
At 1 July 2017, as previously reported	45,000	867,508	912,508
Acquisition of the Acquired Group (Note 2.1(iii))	–	158,210	158,210
As restated	45,000	1,025,718	1,070,718
Profit for the year attributable to equity holders of the Company	–	236,784	236,784
Other comprehensive income:			
Reclassification of revaluation reserve to profit or loss upon maturity or disposal of available-for-sale financial assets, net of tax	–	754	754
Currency translation differences	–	6,225	6,225
Fair value change of available-for-sale financial assets, net of tax	–	(1,255)	(1,255)
Remeasurement gains on long service payment liabilities, net of tax	–	6,750	6,750
Total comprehensive income attributable to equity holders of the Company	–	249,258	249,258
Transactions with owners:			
Dividends (Note 13)	–	(71,550)	(71,550)
Dividends to the original shareholder of subsidiaries of the Acquired Group	–	(85,000)	(85,000)
Deemed distribution (Note 2.1(iii))	–	(10,262)	(10,262)
Acquisition of the Acquired Group (Note 2.1(iii))	–	(515,814)	(515,814)
At 30 June 2018	45,000	592,350	637,350

* Comparative figures have been restated for the Group's application of merger accounting for business combinations under common control. Details of the restatements are set out in Note 2.1(iii) to the consolidated financial statements.

The notes on pages 83 to 153 are an integral part of these consolidated financial statements.