

Consolidated Statement of Changes in Equity

For the year ended 30 June 2021

	Ordinary shares (Note 26) HK\$'000	Convertible preference shares (Note 26) HK\$'000	Reserves (Note 27) HK\$'000	Equity attributable to shareholders of the Company HK\$'000	Non- controlling interests HK\$'000	Total (restated)* HK\$'000
At 1 July 2019						
As previously reported	45,000	–	809,267	854,267	67	854,334
Acquisition of the Business Investments Group	–	–	219,656	219,656	–	219,656
As restated	45,000	–	1,028,923	1,073,923	67	1,073,990
Profit for the year, as restated	–	–	412,161	412,161	26	412,187
Other comprehensive (loss)/income:						
Currency translation differences	–	–	(5,885)	(5,885)	–	(5,885)
Remeasurement gains on defined benefit retirement scheme, net of tax, as restated	–	–	191	191	–	191
Remeasurement losses on long service payment liabilities, net of tax, as restated	–	–	(2,198)	(2,198)	–	(2,198)
Total comprehensive income for the year, as restated	–	–	404,269	404,269	26	404,295
Transactions with shareholders:						
Issuance of shares (Note 26)	–	140,900	–	140,900	–	140,900
Acquisition of the Business Investments Group, as restated	–	–	800	800	–	800
Acquisition of the Legend Success Group (Note 2.1(iii)(b))	–	–	(743,378)	(743,378)	–	(743,378)
Dividends to ordinary shareholders	–	–	(111,150)	(111,150)	–	(111,150)
Dividends to the original shareholder of the Business Investments Group, as restated	–	–	(49,000)	(49,000)	–	(49,000)
At 30 June 2020, as restated	45,000	140,900	530,464	716,364	93	716,457
At 1 July 2020						
As previously reported	45,000	140,900	258,723	444,623	93	444,716
Acquisition of the Business Investments Group	–	–	271,741	271,741	–	271,741
As restated	45,000	140,900	530,464	716,364	93	716,457
Profit/(loss) for the year	–	–	586,911	586,911	(212)	586,699
Other comprehensive income/(loss):						
Currency translation differences	–	–	15,440	15,440	–	15,440
Remeasurement gains on defined benefit retirement scheme, net of tax	–	–	3,700	3,700	–	3,700
Remeasurement gains on long service payment liabilities, net of tax	–	–	8,477	8,477	–	8,477
Total comprehensive income/(loss) for the year	–	–	614,528	614,528	(212)	614,316
Transactions with shareholders:						
Acquisition of the Business Investments Group (Note 2.1(iii)(a))	–	–	(709,894)	(709,894)	–	(709,894)
Dividends to ordinary shareholders	–	–	(194,850)	(194,850)	–	(194,850)
Dividends to the original shareholder of the Business Investments Group	–	–	(340,180)	(340,180)	–	(340,180)
Distribution to convertible preference shareholder	–	–	(8,454)	(8,454)	–	(8,454)
Issuance of shares to a non-controlling shareholder	–	–	–	–	3	3
Equity contribution from a non-controlling shareholder	–	–	–	–	22,116	22,116
At 30 June 2021	45,000	140,900	(108,386)	77,514	22,000	99,514

* 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)(a) to the consolidated financial statements.

The notes on pages 87 to 198 are an integral part of these consolidated financial statements.