

# Condensed Consolidated Statement of Changes in Equity — Unaudited

	Ordinary shares (Note 14) HK\$'000	Convertible preference shares (Note 14) HK\$'000	Reserves HK\$'000	Equity attributable to shareholders of the Company HK\$'000	Non- controlling interests HK\$'000	Total (restated)* HK\$'000
<b>As at 1 July 2020</b>						
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
<b>Profit for the period, as restated</b>	–	–	471,415	471,415	37	471,452
<b>Other comprehensive income:</b>						
Currency translation differences	–	–	12,469	12,469	–	12,469
Remeasurement gains on defined benefit retirement scheme, net of tax, as restated	–	–	1,961	1,961	–	1,961
Remeasurement gains on long service payment liabilities, net of tax, as restated	–	–	6,131	6,131	–	6,131
<b>Total comprehensive income for the period, as restated</b>	–	–	491,976	491,976	37	492,013
<b>Transactions with shareholders:</b>						
Dividend to ordinary shareholders	–	–	(64,800)	(64,800)	–	(64,800)
Dividends to the original shareholder of the Business Investments Group, as restated	–	–	(340,180)	(340,180)	–	(340,180)
Distribution to convertible preference shareholder (Note 10)	–	–	(8,454)	(8,454)	–	(8,454)
<b>As at 31 December 2020, as restated</b>	45,000	140,900	609,006	794,906	130	795,036
<b>As at 1 July 2021</b>	45,000	140,900	(108,386)	77,514	22,000	99,514
<b>Profit for the period</b>	–	–	238,498	238,498	433	238,931
<b>Other comprehensive income:</b>						
Currency translation differences	–	–	4,908	4,908	–	4,908
Remeasurement losses on defined benefit retirement scheme, net of tax	–	–	(50)	(50)	–	(50)
Remeasurement losses on long service payment liabilities, net of tax	–	–	(1,276)	(1,276)	–	(1,276)
<b>Total comprehensive income for the period</b>	–	–	242,080	242,080	433	242,513
<b>Transactions with shareholders:</b>						
Equity contribution from a non-controlling shareholder	–	–	–	–	351	351
Dividend to ordinary shareholders	–	–	(72,450)	(72,450)	–	(72,450)
Distribution to convertible preference shareholder (Note 10)	–	–	(8,454)	(8,454)	–	(8,454)
<b>As at 31 December 2021</b>	45,000	140,900	52,790	238,690	22,784	261,474

\* 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(c) to the condensed consolidated interim financial statements.

The notes on pages 35 to 66 are an integral part of these condensed consolidated interim financial statements.