

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2005

	Share capital HK\$ '000	Share premium HK\$ '000	Share-based compensation reserve HK\$ '000	Translation reserve HK\$ '000	Capital redemption reserve HK\$ '000	Capital reserve HK\$ '000	PRC statutory reserve HK\$ '000	Accumulated profits (losses) HK\$ '000	Total HK\$ '000
Balance at 1 April 2004									
As originally stated	25,454	691,151	-	1,145	-	3,605	-	(144,777)	576,578
Effect of changes in accounting policies	-	-	940	-	-	-	-	(940)	-
As restated	25,454	691,151	940	1,145	-	3,605	-	(145,717)	576,578
Exchange difference arising on translation of operations outside Hong Kong not recognised in the condensed consolidated income statement	-	-	-	(1,000)	-	-	-	-	(1,000)
Recognition of equity settled share-based payments	-	-	3,071	-	-	-	-	-	3,071
Profit for the period	-	-	-	-	-	-	-	131,412	131,412
Balance at 30 September 2004	<u>25,454</u>	<u>691,151</u>	<u>4,011</u>	<u>145</u>	<u>-</u>	<u>3,605</u>	<u>-</u>	<u>(14,305)</u>	<u>710,061</u>
Balance at 1 April 2005									
As originally stated	33,454	1,095,201	-	(600)	-	3,605	33,689	23,273	1,188,622
Effects of changes in accounting policies	-	-	6,456	-	-	-	-	(6,456)	-
As restated	33,454	1,095,201	6,456	(600)	-	3,605	33,689	16,817	1,188,622
Exchange difference arising on translation of operations outside Hong Kong not recognised in the condensed consolidated income statement	-	-	-	(4,905)	-	-	-	-	(4,905)
Recognition of equity settled share-based payments	-	-	5,589	-	-	-	-	-	5,589
Exercise of share options	313	9,368	(236)	-	-	-	-	-	9,445
Lapse of share options	-	-	(693)	-	-	-	-	693	-
Share repurchased and cancelled	(173)	-	-	-	173	-	-	(5,691)	(5,691)
Profit for the period	-	-	-	-	-	-	-	152,165	152,165
Final dividend for 2005	-	-	-	-	-	-	-	(10,078)	(10,078)
Balance at 30 September 2005	<u>33,594</u>	<u>1,104,569</u>	<u>11,116</u>	<u>(5,505)</u>	<u>173</u>	<u>3,605</u>	<u>33,689</u>	<u>153,906</u>	<u>1,335,147</u>