

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31st March, 2006

28

ANNUAL REPORT 2006

RISING DEVELOPMENT HOLDINGS LIMITED

	Share capital HK\$'000	Share premium account HK\$'000	Contributed surplus HK\$'000	Asset revaluation reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Investment revaluation reserve HK\$'000	Statutory reserve fund HK\$'000	Retained profits HK\$'000	Proposed dividends HK\$'000	Total HK\$'000
At 1st April, 2004										
As previously reported	39,826	48,252	5,830	1,631	118	12,662	12	126,401	35,047	269,779
Effect of changes in accounting policies – note 5	-	-	-	(1,631)	-	-	-	(1,406)	-	(3,037)
As restated	39,826	48,252	5,830	-	118	12,662	12	124,995	35,047	266,742
Realised on disposal of listed debt and equity securities	-	-	-	-	-	(6,612)	-	-	-	(6,612)
Deferred tax charged	-	-	-	(551)	-	-	-	-	-	(551)
Surplus/(deficit) on revaluation	-	-	-	3,146	-	(1,824)	-	-	-	1,322
Final dividend paid	-	-	-	-	-	-	-	-	(35,047)	(35,047)
Profit for the year (restated)	-	-	-	-	-	-	-	39,831	-	39,831
Dividends – note 14	-	-	-	-	-	-	-	(21,905)	11,948	(9,957)
At 31st March, 2005	<u>39,826</u>	<u>48,252</u>	<u>5,830</u>	<u>2,595</u>	<u>118</u>	<u>4,226</u>	<u>12</u>	<u>142,921</u>	<u>11,948</u>	<u>255,728</u>
At 1st April, 2005										
As previously reported	39,826	48,252	5,830	9,099	118	4,226	12	147,854	11,948	267,165
Effect of change in accounting policies – note 5	-	-	-	(6,504)	-	-	-	(4,933)	-	(11,437)
At 31st March 2005 and 1st April 2005, as restated	39,826	48,252	5,830	2,595	118	4,226	12	142,921	11,948	255,728
Shares issued under share option scheme	760	1,534	-	-	-	-	-	-	-	2,294
Issue of bonus shares	20,293	(20,293)	-	-	-	-	-	-	-	-
Realised on disposal of available-for-sale financial assets	-	-	-	-	-	(2,204)	-	-	-	(2,204)
Deficit on revaluation	-	-	-	-	-	(2,414)	-	-	-	(2,414)
Final dividend paid	-	-	-	-	-	-	-	(227)	(11,948)	(12,175)
Profit for the year	-	-	-	-	-	-	-	46,426	-	46,426
Dividends – note 14	-	-	-	-	-	-	-	(18,264)	10,958	(7,306)
At 31st March, 2006	<u>60,879</u>	<u>29,493</u>	<u>5,830</u>	<u>2,595</u>	<u>118</u>	<u>(392)</u>	<u>12</u>	<u>170,856</u>	<u>10,958</u>	<u>280,349</u>