

Consolidated Statement of Changes in Equity

For the year ended 31st March, 2006

	Share capital <i>HK\$'000</i>	Other reserves <i>HK\$'000</i>	Accumulated losses <i>HK\$'000</i>	Shareholders' funds <i>HK\$'000</i>	Minority interests <i>HK\$'000</i>	Total <i>HK\$'000</i>
At 31st March, 2005, as previously reported	51,222	1,661,305	(180,824)	1,531,703	80,682	1,612,385
Prior year adjustment Amortisation of land use rights (HKAS 17)	–	–	(168,421)	(168,421)	(8,146)	(176,567)
As restated, before opening adjustments	51,222	1,661,305	(349,245)	1,363,282	72,536	1,435,818
Opening adjustments Derecognition of negative goodwill (HKFRS 3)	–	–	48,022	48,022	–	48,022
Change in fair value of available-for-sale financial assets (HKAS 39)	–	(13,613)	–	(13,613)	–	(13,613)
At 1st April, 2005, as restated	51,222	1,647,692	(301,223)	1,397,691	72,536	1,470,227
Changes in exchange rates	–	1,809	–	1,809	608	2,417
Change in fair value of available-for-sale financial assets	–	(11,143)	–	(11,143)	–	(11,143)
Net (expense)/income recognised directly in equity	–	(9,334)	–	(9,334)	608	(8,726)
Profit for the year	–	–	36,023	36,023	(1,870)	34,153
Total (expense)/income recognised for the year	–	(9,334)	36,023	26,689	(1,262)	25,427
Capital injection by minority shareholders	–	–	–	–	1,419	1,419
2005 final dividend	–	–	(10,244)	(10,244)	–	(10,244)
At 31st March, 2006	51,222	1,638,358	(275,444)	1,414,136	72,693	1,486,829

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At 31st March, 2004, as previously reported	51,222	1,659,296	(198,088)	1,512,430	79,110	1,591,540
Prior year adjustment Amortisation of land use rights (HKAS 17)	–	–	(152,720)	(152,720)	(7,132)	(159,852)
At 31st March, 2004, as restated	51,222	1,659,296	(350,808)	1,359,710	71,978	1,431,688
Changes in exchange rates	–	807	–	807	207	1,014
Share of reserve of an associated company	–	1,191	–	1,191	–	1,191
Net income recognised directly in equity	–	1,998	–	1,998	207	2,205
Profit for the year, as restated	–	–	11,818	11,818	(793)	11,025
Total income/(expense) recognised for the year	–	1,998	11,818	13,816	(586)	13,230
Transfer	–	11	(11)	–	–	–
Acquisition of subsidiaries	–	–	–	–	1,144	1,144
2004 final dividend	–	–	(10,244)	(10,244)	–	(10,244)
At 31st March, 2005, as restated	51,222	1,661,305	(349,245)	1,363,282	72,536	1,435,818

The notes on pages 46 to 104 are an integral part of these financial statements.