

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31st March 2006

	Attributable to equity holders of the Company								
	Share capital	Share premium	Capital reserve	Exchange reserve	Reserves			Minority interests	Total equity
					Retained profits	Total reserves			
HK\$'000 (Note 24)	HK\$'000	HK\$'000 (Note)	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
As at 1st April 2004									
As previously reported as equity	20,000	16,706	800	511	100,263	118,280	–	138,280	
As previously separately reported as minority interests	–	–	–	–	–	–	8,660	8,660	
As restated	20,000	16,706	800	511	100,263	118,280	8,660	146,940	
Currency translation differences	–	–	–	(14)	–	(14)	(30)	(44)	
Total income and expenses recognised directly in equity	–	–	–	(14)	–	(14)	(30)	(44)	
Profit for the year	–	–	–	–	32,455	32,455	2,836	35,291	
Total income and expenses for the year	–	–	–	(14)	32,455	32,441	2,806	35,247	
Loss on dilution of interest in a subsidiary	–	–	–	–	–	–	2,161	2,161	
Capital contributions from minority shareholders	–	–	–	–	–	–	300	300	
Acquisition of additional interests in subsidiaries	–	–	–	–	–	–	(1,698)	(1,698)	
Dividends paid to minority shareholders	–	–	–	–	–	–	(3,520)	(3,520)	
Dividends of the Company:									
2004 final dividend	–	–	–	–	(6,000)	(6,000)	–	(6,000)	
2005 interim dividend	–	–	–	–	(6,000)	(6,000)	–	(6,000)	
	–	–	–	–	(12,000)	(12,000)	(2,757)	(14,757)	
As at 31st March 2005	20,000	16,706	800	497	120,718	138,721	8,709	167,430	
Representing:									
2005 final dividend					6,000				
Others					114,718				
					<u>120,718</u>				

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

For the year ended 31st March 2006

	Attributable to equity holders of the Company							
	Share capital	Share premium	Capital reserve	Reserves			Minority interests	Total equity
				Exchange reserve	Retained profits	Total reserves		
HK\$'000 (Note 24)	HK\$'000	HK\$'000 (Note)	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
As at 1st April 2005, as per above	20,000	16,706	800	497	120,718	138,721	8,709	167,430
Currency translation differences	–	–	–	180	–	180	143	323
Total income and expenses recognised directly in equity	–	–	–	180	–	180	143	323
Profit for the year	–	–	–	–	19,384	19,384	4,469	23,853
Total income and expenses for the year	–	–	–	180	19,384	19,564	4,612	24,176
Capital contributions from minority shareholders	–	–	–	–	–	–	300	300
Acquisition of additional interests in subsidiaries	–	–	–	–	–	–	(465)	(465)
Dividends of the Company:								
2005 final dividend	–	–	–	–	(6,000)	(6,000)	–	(6,000)
2006 interim dividend	–	–	–	–	(5,000)	(5,000)	–	(5,000)
	–	–	–	–	(11,000)	(11,000)	(165)	(11,165)
As at 31st March 2006	20,000	16,706	800	677	129,102	147,285	13,156	180,441

Representing:

2006 final dividend	5,000
Others	124,102
	<u>129,102</u>

Note:

Capital reserve represents the difference between the nominal value of the ordinary shares issued by the Company and the aggregate of the share capital and share premium of subsidiaries acquired through exchanges of shares pursuant to the reorganisation which took place on 18th April 2001.