

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

Attributable to equity holders of the parent										
	Notes	Equity					Proposed final dividend	Total	Minority interests	Total equity
		Issued share capital	Share premium account	Contributed surplus	component of convertible notes	Retained profits				
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 April 2004		14,332	372,362	106,329	-	177,527	10,032	680,582	401	680,983
Final 2004 dividend declared		-	-	-	-	-	(10,032)	(10,032)	-	(10,032)
Issue of convertible notes (as restated)	31	-	-	-	10,903	-	-	10,903	-	10,903
Profit for the year (as restated)		-	-	-	-	69,497	-	69,497	34	69,531
Interim 2005 dividend	12	-	-	-	-	(4,300)	-	(4,300)	-	(4,300)
Proposed final 2005 dividend	12	-	-	-	-	(17,846)	17,846	-	-	-
At 31 March 2005		14,332	372,362*	106,329*	10,903	224,878*	17,846	746,650	435	747,085

Consolidated Statement of Changes in Equity (Cont'd)

Year ended 31 March 2006

Attributable to equity holders of the parent										
	Notes	Equity					Proposed final dividend	Total	Minority interests	Total equity
		Issued share capital	Share premium account	Contributed surplus	component of convertible notes	Retained profits				
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 April 2005:										
As previously reported		14,332	372,362	106,329	-	225,508	17,846	736,377	435	736,812
Prior year adjustment	2.4(b)	-	-	-	10,903	(630)	-	10,273	-	10,273
Opening adjustment	2.4(b)	-	-	-	-	(3,530)	-	(3,530)	-	(3,530)
As restated		14,332	372,362	106,329	10,903	221,348	17,846	743,120	435	743,555
Final 2005 dividend declared		-	-	-	-	(4,608)	(17,846)	(22,454)	-	(22,454)
Exercise of share options	33	1,110	10,418	-	-	-	-	11,528	-	11,528
Conversion of convertible notes	31, 33	3,270	43,253	-	(4,826)	-	-	41,697	-	41,697
Bonus issue	33	3,742	(3,742)	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	72,554	-	72,554	29	72,583
Interim 2006 dividend	12	-	-	-	-	(6,736)	-	(6,736)	-	(6,736)
Proposed final 2006 dividend	12	-	-	-	-	(15,718)	15,718	-	-	-
At 31 March 2006		22,454	422,291*	106,329*	6,077	266,840*	15,718	839,709	464	840,173

* These reserve accounts comprise the consolidated reserves of HK\$795,460,000 (2005: HK\$703,569,000) in the consolidated balance sheet.