

Consolidated Statement of Changes in Equity

For the year ended 31st March 2006

	Note	Attributable to equity holders of the Company			Total HK\$'000
		Share capital HK\$'000	Reserves HK\$'000	Minority interests HK\$'000	
Balance at 1st April 2004, as previously reported		39,735	561,397	1,664	602,796
Effect of adopting HKAS 17	27	–	(74,197)	–	(74,197)
Effect of adopting HKAS 17 on deferred income tax	27	–	14,271	–	14,271
Balance at 1st April 2004, as restated		39,735	501,471	1,664	542,870
Exchange differences arising on translation of the financial statements of foreign subsidiaries not recognised in the consolidated income statement	27	–	2,185	–	2,185
Profit for the year, as restated	27	–	43,340	7,833	51,173
Dividends paid	27	–	(27,681)	–	(27,681)
Repurchase of ordinary shares	26	(293)	(3,943)	–	(4,236)
Goodwill written off due to disposal of partial interests in subsidiaries	27	–	1,973	–	1,973
Disposal of partial interests in subsidiaries		–	–	2,821	2,821
Balance at 31st March 2005, as restated		39,442	517,345	12,318	569,105
Balance at 1st April 2005, as previously reported		39,442	574,121	12,318	625,881
Effect of adopting HKAS 17	27	–	(70,423)	–	(70,423)
Effect of adopting HKAS 17 on deferred income tax	27	–	13,647	–	13,647
Balance at 1st April 2005, as restated		39,442	517,345	12,318	569,105
Exchange differences arising on translation of the financial statements of foreign subsidiaries not recognised in the consolidated income statement	27	–	305	–	305
Profit for the year	27	–	68,514	3,481	71,995
Dividends paid	27	–	(27,566)	–	(27,566)
Repurchase of ordinary shares	26(a)	(120)	(1,728)	–	(1,848)
Issue of ordinary shares	26(b)	1,200	15,000	–	16,200
Issue of ordinary shares by a listed subsidiary		–	–	105	105
Share compensation costs on share options granted by a listed subsidiary	27	–	794	–	794
Asset revaluation surplus arising from acquisition of subsidiaries	27	–	20,987	–	20,987
Disposal of partial interests in subsidiaries		–	–	65,483	65,483
Balance at 31st March 2006		40,522	593,651	81,387	715,560