CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MARCH 2006

	Note	2006 HK\$'000	2005 HK\$'000 (Restated)
Total equity at beginning of year — As previously reported — Prior year adjustments on effects of changes		1,618,800	1,730,329
in accounting policies (note 2(b)(ii))		(9,116)	11,980
— As restated		1,609,684	1,742,309
Exchange differences arising on translation of foreign operations recognized directly in equity Loss for the year		10,674 (108,876)	— (132,625)
Total recognized income and expense for the year		(98,202)	(132,625)
Redemption of convertible notes Dividends declared	34 12	(2,803) (249,076)	
Total equity at end of year		1,259,603	1,609,684

