

Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

Equity attributable to equity holders of the Company												
	Share capital	Share premium*	Contributed surplus*	General reserve fund*	Enterprise expansion fund*	Translation reserve*	Revaluation adjustment*	Capital reserve*	Proposed final dividend	Retained profits*	Minority interests	Total
	HK\$'000	HK\$'000	(note 33(i)) HK\$'000	(note 33(ii)) HK\$'000	(note 33(ii)) HK\$'000	HK\$'000	(note 33(iii)) HK\$'000	(note 33(iv)) HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 April 2004, as previously reported	5,000	52,609	2,000	42	42	-	-	2,830	6,500	95,145	37,122	201,290
Effect of changes in accounting policies (note 2(f))	-	-	-	-	-	-	-	-	-	114	-	114
At 1 April 2004, as restated	5,000	52,609	2,000	42	42	-	-	2,830	6,500	95,259	37,122	201,404
Revaluation adjustment/ Net expense recognised directly in equity	-	-	-	-	-	-	(320)	-	-	-	-	(320)
Profit for the year, as restated	-	-	-	-	-	-	-	-	-	29,568	4,639	34,207
Total recognised income and expense for the year	-	-	-	-	-	-	(320)	-	-	29,568	4,639	33,887
Capital contribution by minority equity holders of a subsidiary	-	-	-	-	-	-	-	-	-	-	234	234
Acquisition of additional interest in a subsidiary	-	-	-	-	-	-	-	-	-	-	(5,718)	(5,718)
Dividend approved in respect of the previous year	-	-	-	-	-	-	-	-	(6,500)	-	-	(6,500)
Proposed final dividend	-	-	-	-	-	-	-	-	7,500	(7,500)	-	-
Transfer to reserve	-	-	-	20	21	-	-	-	-	(41)	-	-
At 31 March 2005	5,000	52,609	2,000	62	63	-	(320)	2,830	7,500	117,286	36,277	223,307
At 1 April 2005, as previously reported	5,000	52,609	2,000	62	63	-	(320)	2,830	7,500	117,115	36,277	223,136
Effect of changes in accounting policies (note 2(f))	-	-	-	-	-	-	-	-	-	171	-	171
At 1 April 2005, as restated	5,000	52,609	2,000	62	63	-	(320)	2,830	7,500	117,286	36,277	223,307
Translation difference/ Net income recognised directly in equity	-	-	-	-	-	2,549	-	-	-	-	1,164	3,713
Profit for the year	-	-	-	-	-	-	-	-	-	19,459	3,552	23,011
Total recognised income and expenses for the year	-	-	-	-	-	2,549	-	-	-	19,459	4,716	26,724
Dividend approved in respect of the previous year	-	-	-	-	-	-	-	-	(7,500)	-	-	(7,500)
Dividend declared and payable to minority interests	-	-	-	-	-	-	-	-	-	-	(1,867)	(1,867)
Decrease in minority interest arising from deemed disposal of a subsidiary	-	-	-	-	-	-	-	-	-	4,197	(4,197)	-
Proposed final dividend	-	-	-	-	-	-	-	-	5,000	(5,000)	-	-
Transfer to reserve	-	-	-	499	(6)	-	-	-	-	(493)	-	-
At 31 March 2006	5,000	52,609	2,000	561	57	2,549	(320)	2,830	5,000	135,449	34,929	240,664

* The aggregate balances of these reserves represent the total reserves of the Group as stated on the consolidated balance sheet.