

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2006

(Expressed in Hong Kong dollars)

	Note	2006 \$'000	2005 (restated) \$'000
Total equity at 1 April:			
As previously reported:			
– Attributable to equity shareholders of the Company	27	102,249	89,037
– Minority interests	27	682	590
		102,931	89,627
Prior period adjustments arising from changes in accounting policies	2(f)(ii)/27	(329)	–
As restated, before opening balance adjustments	27	102,602	89,627
Opening balance adjustments arising from changes in accounting policies	2(e)/27	(326)	–
At 1 April, after prior period and opening balance adjustments	27	102,276	89,627
Net income recognised directly in equity:			
Surplus on revaluation of land and building held for own use, net of deferred tax			
	27	294	4,327
Exchange differences on translation of financial statements of subsidiary	27	46	–
Net income for the year recognised directly in equity (2005: as restated)		340	4,327
Net profit for the year:			
As previously reported:			
– Attributable to equity shareholders of the Company			7,004
– Minority interests			92
Prior period adjustments arising from changes in accounting policies on investment properties			
– revaluation reserve	2(f)(i)/27		1,881
– deferred tax on revaluation surplus	2(f)(ii)/27		(329)
Net profit for the year (2005: as restated)	27	8,581	8,648
Total recognised income and expense for the year (2005: as restated)		8,921	12,975

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For the year ended 31 March 2006

(Expressed in Hong Kong dollars)

	Note	2006 \$'000	2005 (restated) \$'000
Attributable to:			
– Equity shareholders of the Company		8,496	8,556
– Minority interests		85	92
Dividends declared and approved during the year		(2,800)	–
Total equity at 31 March	27	108,397	102,602
Restatements of total recognised income and expense for the year are attributable to:			
Equity shareholders of the Company			1,552
Minority interest			–
			1,552
Arising from restatements of:			
Net income recognised directly in equity			–
Net profit for the year			1,552
			1,552

The notes on pages 31 to 82 form part of these financial statements.