

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31st March, 2006

Notes	Attributable to equity holders of the parent												
	Issued share capital	Share premium account	Special capital reserve	Capital redemption reserve	Asset revaluation reserve	Exchange fluctuation reserve	Retained profits	Proposed final dividend	Total	Minority interests	Total equity		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
At 1st April, 2004:													
	As previously reported	400,239	161,410	223,480	10	6,243	(70,749)	524,174	24,014	1,268,821	22,682	1,291,503	
	Prior year adjustments	2.4(b)	-	-	-	(5,088)	-	-	-	(5,088)	-	(5,088)	
	As restated	400,239	161,410	223,480	10	1,155	(70,749)	524,174	24,014	1,263,733	22,682	1,286,415	
	Revaluation surplus of investment properties	16	-	-	-	57,913	-	-	-	57,913	-	57,913	
	Deferred tax arising from deficit on revaluation	27	-	-	-	3,567	-	-	-	3,567	-	3,567	
	Exchange realignment		-	-	-	-	11,362	-	-	11,362	-	11,362	
	Total income and expense for the year recognised directly in equity		-	-	-	61,480	11,362	-	-	72,842	-	72,842	
	Profit for the year		-	-	-	-	-	229,616	-	229,616	684	230,300	
	Total income and expense for the year		-	-	-	61,480	11,362	229,616	-	302,458	684	303,142	
	Strike-off of subsidiaries		-	-	-	-	-	-	-	-	7,483	7,483	
	Capital injection by minority shareholders		-	-	-	-	-	-	-	-	123,112	123,112	
	Final 2004 dividend declared		-	-	-	-	-	-	(24,014)	(24,014)	-	(24,014)	
	Proposed final 2005 dividend	12	-	-	-	-	-	(32,019)	32,019	-	-	-	
	At 31st March, 2005		<u>400,239</u>	<u>161,410*</u>	<u>223,480*</u>	<u>10*</u>	<u>62,635*</u>	<u>(59,387)*</u>	<u>721,771*</u>	<u>32,019</u>	<u>1,542,177</u>	<u>153,961</u>	<u>1,696,138</u>
At 1st April, 2005:													
	As previously reported	400,239	161,410	223,480	10	65,260	(59,387)	721,771	32,019	1,544,802	153,961	1,698,763	
	Prior year adjustments	2.4(b)	-	-	-	(2,625)	-	-	-	(2,625)	-	(2,625)	
	Opening adjustments	2.4(b)	-	-	-	(62,635)	-	62,635	-	-	-	-	
	As restated	400,239	161,410	223,480	10	-	(59,387)	784,406	32,019	1,542,177	153,961	1,696,138	
	Exchange realignment		-	-	-	-	24,918	-	-	24,918	4,131	29,049	
	Total income and expense for the year recognised directly in equity		-	-	-	-	24,918	-	-	24,918	4,131	29,049	
	Profit for the year		-	-	-	-	-	519,754	-	519,754	64,892	584,646	
	Total income and expense for the year		-	-	-	-	24,918	519,754	-	544,672	69,023	613,695	
	Acquisition of subsidiaries	30	-	-	-	-	-	-	-	-	39,131	39,131	
	Capital injection by minority shareholders		-	-	-	-	-	-	-	-	50,000	50,000	
	Dividends paid to minority shareholders		-	-	-	-	-	-	-	-	(18,628)	(18,628)	
	Final 2005 dividend declared	12	-	-	-	-	-	-	(32,019)	(32,019)	-	(32,019)	
	Proposed final 2006 dividend	12	-	-	-	-	-	(44,026)	44,026	-	-	-	
	At 31st March, 2006		<u>400,239</u>	<u>161,410*</u>	<u>223,480*</u>	<u>10*</u>	<u>-*</u>	<u>(34,469)*</u>	<u>1,260,134*</u>	<u>44,026</u>	<u>2,054,830</u>	<u>293,487</u>	<u>2,348,317</u>

* These reserve accounts comprise the consolidated reserves of HK\$1,610,565,000 (2005: HK\$1,109,919,000, as restated) in the consolidated balance sheet.