

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Year Ended 31 March 2006

	Note	Attributable to equity holders of the Company		Minority interest HK\$'000	Total HK\$'000
		Share capital HK\$'000	Reserves HK\$'000		
Balance at 1 April 2004 , as previously reported as equity		69,075	708,824	–	777,899
Balance at 1 April 2004 , as previously separately reported as minority interest		–	–	60,178	60,178
Effect of adopting HKAS 17		–	(4,488)	–	(4,488)
Balance at 1 April 2004 , as restated		69,075	704,336	60,178	833,589
Net profit for the year, as previously reported					
– Attributable to equity holders of the company		–	123,811	–	123,811
– Attributable to minority interest		–	–	5,284	5,284
Effect of adopting HKAS 17		–	106	–	106
Net profit for the year, as restated		–	123,917	5,284	129,201
Currency translation differences		–	1,341	831	2,172
Total recognized income for the year		–	125,258	6,115	131,373
Issue of new shares at premium		12,650	193,409	–	206,059
Issue of new shares pursuant to the exercise of warrants		4,330	23,812	–	28,142
Issue of new shares as 2004 final scrip dividend, in lieu of cash		833	9,833	–	10,666
Share repurchased and cancelled		(80)	(930)	–	(1,010)
Dividend declared or approved during the year		–	(35,098)	–	(35,098)
Increase investment from minority interest		–	–	3,164	3,164
Minority interest arising from acquisition of subsidiaries		–	–	15,355	15,355
		17,733	191,026	18,519	227,278
Balance at 31 March 2005		86,808	1,020,620	84,812	1,192,240

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	Note	Attributable to equity holders of the Company		Minority interest HK\$'000	Total HK\$'000
		Share capital HK\$'000	Reserves HK\$'000		
Balance at 1 April 2005 as per above		86,808	1,020,620	84,812	1,192,240
Opening adjustment for the adoption of HKAS 39		–	363	–	363
Balance at 1 April 2005 , as restated		86,808	1,020,983	84,812	1,192,603
Fair value gains, net of tax:					
– available-for-sale financial assets		–	(146)	–	(146)
Currency translation differences		–	(4,761)	–	(4,761)
Net loss recognized directly in equity		–	(4,907)	–	(4,907)
Profit for the year		–	200,619	15,382	216,001
Total recognized income for the year		–	195,712	15,382	211,094
Disposal of subsidiaries		–	7,310	–	7,310
Employee share option scheme:					
– value of employee services		–	3,588	–	3,588
Issue of new shares for subscription		9,000	276,919	–	285,919
Issue of new shares pursuant to the exercise of warrants		3,763	20,693	–	24,456
Share repurchased and cancelled		(597)	(10,502)	–	(11,099)
Dividend declared or approved during the year		–	(52,352)	–	(52,352)
Increase investment from minority interest		–	–	4,874	4,874
Minority interest arising from acquisition of subsidiaries		–	–	2,505	2,505
		12,166	245,656	7,379	265,201
Balance at 31 March 2006		98,974	1,462,351	107,573	1,668,898

The notes on pages 24 to 95 form part of these financial statements.