

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

		Attributable to equity holders of the parent												
		Issued	Share	Contributed	Capital	Asset	Enterprise	Exchange	Retained	Proposed				
		share	premium	surplus	reserve	revaluation	expansion	Reserve	equalisation	final	Total	Minority		
		capital	account		reserve	reserve	funds	funds	reserve	dividend	interests	Total		
		equity										equity		
Notes		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
		(note 38(a))			(note 38(a))			(note 38(a))						
At 1 April 2004:														
	As previously reported	39,391	522,111	10,648	2,187	3,433	3,841	4,868	678	170,993	3,939	762,089	221,880	983,969
	Prior year adjustments	2.4(b)	-	-	-	(795)	-	-	-	(1,471)	-	(2,266)	(2,132)	(4,398)
	As restated	39,391	522,111	10,648	2,187	2,638	3,841	4,868	678	169,522	3,939	759,823	219,748	979,571
Changes in equity during the year														
Exchange realignment and total income and expense for the year recognised directly in equity														
		-	-	-	-	-	-	-	(54)	-	-	(54)	-	(54)
	Profit for the year (as restated)	-	-	-	-	-	-	-	-	44,757	-	44,757	4,544	49,301
Total income and expense for the year														
		-	-	-	-	-	-	-	(54)	44,757	-	44,703	4,544	49,247
	Issue of shares	36	100	1,100	-	-	-	-	-	-	-	1,200	-	1,200
	Acquisition of subsidiaries	39(b)	-	-	-	-	-	-	-	-	-	-	12,131	12,131
	Dividends paid to minority shareholders	-	-	-	-	-	-	-	-	-	-	-	(4,387)	(4,387)
	Final 2004 dividend declared	-	-	-	-	-	-	-	-	(3,939)	(3,939)	(3,939)	-	(3,939)
	Interim 2005 dividend	12	-	-	-	-	-	-	-	(5,909)	-	(5,909)	-	(5,909)
	Proposed final 2005 dividend	12	-	-	-	-	-	-	-	(5,924)	5,924	-	-	-
	Transfer from retained profits	-	-	-	-	-	341	2,287	-	(2,628)	-	-	-	-
	At 31 March 2005	39,491	523,211*	10,648*	2,187*	2,638*	4,182*	7,155*	624*	199,818*	5,924	795,878	232,036	1,027,914

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

	Attributable to equity holders of the parent												
	Issued share capital	Share premium account	Contributed surplus	Capital reserve	Asset revaluation reserve	Enterprise expansion funds	Reserve funds	Exchange equalisation reserve	Retained profits	Proposed final dividend	Total	Minority interests	Total equity
Notes	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
			(note 38(a))			(note 38(a))	(note 38(a))						
At 1 April 2005:													
As previously reported	39,491	523,211	10,648	2,187	3,433	4,182	7,155	624	202,327	5,924	799,182	234,842	1,034,024
Prior year adjustments	2.4	-	-	-	(795)	-	-	-	(2,509)	-	(3,304)	(2,806)	(6,110)
Opening adjustments	2.4	-	-	(4,042)	-	-	-	-	17,123	-	13,081	2,896	15,977
As restated	39,491	523,211	10,648	(1,855)	2,638	4,182	7,155	624	216,941	5,924	808,959	234,932	1,043,891
Changes in equity during the year													
Exchange realignment and total income and expense for the year recognised directly in equity	-	-	-	-	-	-	-	6,145	-	-	6,145	4,657	10,802
Profit for the year	-	-	-	-	-	-	-	-	256	-	256	2,662	2,918
Total income and expense for the year	-	-	-	-	-	-	-	6,145	256	-	6,401	7,319	13,720
Dividends paid to minority shareholders	-	-	-	-	-	-	-	-	-	-	-	(2,142)	(2,142)
Capital contribution to a subsidiary from a minority shareholder	-	-	-	-	-	-	-	-	-	-	-	96	96
Final 2005 dividend declared	12	-	-	-	-	-	-	-	-	(5,924)	(5,924)	-	(5,924)
Transfer from retained profits	-	-	-	-	-	-	691	-	(691)	-	-	-	-
At 31 March 2006	39,491	523,211*	10,648*	(1,855)*	2,638*	4,182*	7,846*	6,769*	216,506*	-	809,436	240,205	1,049,641

* These reserve accounts comprise the consolidated reserves of HK\$769,945,000 (2005: HK\$750,463,000 (restated)) in the consolidated balance sheet.