

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

Attributable to equity holders of the parent

Notes	Issued	Share	Capital	Capital	Hedging	Available-	Legal	Exchange	Retained	Proposed	Total	Minority	Total
	share	premium	redemption	reserve		investment	reserves			fluctuation			
	capital	account	reserve	(note 16)	reserve	revaluation	(note 29(a)(iii))	reserve	profits	dividend	HK\$'000	HK\$'000	HK\$'000
At 1 April 2004	57,200	590,690	966	104,289	—	—	58,752	—	813,561	114,401	1,739,859	151,478	1,891,337
Net profit for the year	—	—	—	—	—	—	—	—	240,281	—	240,281	22,771	263,052
Final 2004 dividend declared	—	—	—	—	—	—	—	—	—	(114,401)	(114,401)	—	(114,401)
Issue of shares pursuant to a scrip dividend scheme	28	579	30,683	—	—	—	—	—	—	—	31,262	—	31,262
Transfer from retained profits	—	—	—	—	—	—	1,135	—	(1,135)	—	—	—	—
Interim 2005 dividend	12	—	—	—	—	—	—	—	(54,341)	—	(54,341)	—	(54,341)
Proposed final 2005 dividend	12	—	—	—	—	—	—	—	(115,559)	115,559	—	—	—
Acquisition of subsidiaries	30(b)	—	—	—	—	—	—	—	—	—	—	134,796	134,796
Dividends paid to minority shareholders	—	—	—	—	—	—	—	—	—	—	—	(14,943)	(14,943)
Contributions from a minority shareholder of a subsidiary	—	—	—	—	—	—	—	—	—	—	—	4,752	4,752
At 31 March 2005	57,779	621,373*	966*	104,289*	—	—	59,887*	—	882,807*	115,559	1,842,660	298,854	2,141,514
At 1 April 2005	57,779	621,373	966	104,289	—	—	59,887	—	882,807	115,559	1,842,660	298,854	2,141,514
Opening adjustments:	2.4	—	—	—	—	—	—	—	655	—	655	—	655
Derivative financial instruments	—	—	—	—	—	—	—	—	—	—	—	—	—
Negative goodwill	—	—	—	(105,103)	—	—	—	—	105,103	—	—	—	—
As restated	57,779	621,373	966	(814)	—	—	59,887	—	988,565	115,559	1,843,315	298,854	2,142,169
Exchange realignment	—	—	—	—	—	—	—	11,783	—	—	11,783	5,812	17,595
Changes in fair value of available-for-sale investments	17	—	—	—	—	328	—	—	—	—	328	—	328
Net losses on cash flow hedge	23	—	—	—	(1,051)	—	—	—	—	—	(1,051)	—	(1,051)
Total income and expense recognised directly in equity	—	—	—	—	(1,051)	328	—	11,783	—	—	11,060	5,812	16,872
Net profit for the year	—	—	—	—	—	—	—	—	248,891	—	248,891	27,200	276,091
Total income and expense for the year	—	—	—	—	(1,051)	328	—	11,783	248,891	—	259,951	33,012	292,963
Final 2005 dividend declared	—	—	—	—	—	—	—	—	—	(115,559)	(115,559)	—	(115,559)
Issue of shares pursuant to scrip dividend schemes	28	2,299	103,472	—	—	—	—	—	—	—	105,771	—	105,771
Transfer from retained profits	—	—	—	—	—	—	14,751	—	(14,751)	—	—	—	—
Interim 2006 dividend	12	—	—	—	—	—	—	—	(56,265)	—	(56,265)	—	(56,265)
Proposed final 2006 dividend	12	—	—	—	—	—	—	—	(120,156)	120,156	—	—	—
Contribution from minority shareholders	—	—	—	—	—	—	—	—	—	—	—	13,200	13,200
Dividends paid to minority shareholders	—	—	—	—	—	—	—	—	—	—	—	(28,049)	(28,049)
At 31 March 2006	60,078	724,845*	966*	(814)*	(1,051)*	328*	74,638*	11,783*	1,046,284*	120,156	2,037,213	317,017	2,354,230

* These reserve accounts comprise the consolidated reserves of HK\$1,856,979,000 (2005: HK\$1,669,322,000) in the consolidated balance sheet.