

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2006 (Expressed in United States dollars)

		2006	2005
	<i>Note</i>	\$'000	(restated) \$'000
Total equity at 1 April:			
As previously reported:			
– attributable to equity shareholders of the Company	30	57,054	42,392
– minority interests	30	1,917	1,488
		58,971	43,880
Prior period adjustment arising from change in accounting policy for equity-settled share-based transactions			
– charge to profit or loss		(338)	–
– share options reserve		338	–
At 1 April, after prior period adjustment	30	58,971	43,880
Net income recognised directly in equity:			
Exchange differences on translation of financial statements of overseas subsidiaries			
	30	596	2,498
Net income for the year recognised directly in equity		596	2,498
Net profit for the year:			
As previously reported:			
– attributable to equity shareholders of the Company			16,378
– minority interests			13
			16,391
Prior period adjustment arising from change in accounting policy	30		(338)
Net profit for the year (2005: as restated)	30	13,623	16,053



CONSOLIDATED STATEMENT OF CHANGES IN EQUITY *(continued)*

For the year ended 31 March 2006 *(Expressed in United States dollars)*

		2006	2005
	<i>Note</i>	\$'000	(restated) \$'000
Total recognised income and expense for the year (2005: as restated)		14,219	18,551
Attributable to:			
– Equity shareholders of the Company		13,456	18,409
– Minority interests		763	142
		14,219	18,551
Dividends declared or approved during the year	30	(5,483)	(4,085)
Movements in equity arising from capital transactions:			
Equity-settled share-based transactions (2005: as restated)	30	104	338
Capital contributions received by non-wholly owned subsidiary from minority shareholders	30	–	287
		104	625
Total equity at 31 March	30	67,811	58,971

The notes on pages 33 to 96 form part of these financial statements.