

# Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

	Equity attributable to equity holders of the Company								Minority interests	Total equity
	Share		Asset		Goodwill	Exchange	Retained	Proposed		
	capital	premium	Contributed	revaluation						
HK\$'000	HK\$'000	surplus	reserve	reserve	reserve	profits	dividend	HK\$'000	HK\$'000	
At 1 April 2004, as previously stated	48,233	65,910	34,080	22,818	(1,408)	-	153,857	14,470	-	337,960
Effect of changes in accounting policies	-	-	-	(12,553)	-	-	7,686	-	-	(4,867)
At 1 April 2004, as restated	48,233	65,910	34,080	10,265	(1,408)	-	161,543	14,470	-	333,093
Reserve realised on disposal of leasehold and buildings	-	-	-	(1,552)	-	-	1,552	-	-	-
Revaluation surplus on leasehold land and buildings	-	-	-	8,673	-	-	-	-	-	8,673
Deferred tax charge	-	-	-	(1,918)	-	-	-	-	-	(1,918)
Net income recognised directly in equity	-	-	-	5,203	-	-	1,552	-	-	6,755
Profit for the year	-	-	-	-	-	-	34,951	-	-	34,951
<b>Total recognised income and expense for the year</b>	-	-	-	5,203	-	-	36,503	-	-	41,706
Exercise of share options	438	855	-	-	-	-	-	-	-	1,293
Final and special										
2004 dividend paid	-	-	-	-	-	-	(131)	(14,470)	-	(14,601)
Interim 2005 dividend paid	-	-	-	-	-	-	(4,867)	-	-	(4,867)
Proposed final 2005 dividend	-	-	-	-	-	-	(14,601)	14,601	-	-
<b>At 31 March 2005</b>	<b>48,671</b>	<b>66,765</b>	<b>34,080</b>	<b>15,468</b>	<b>(1,408)</b>	<b>-</b>	<b>178,447</b>	<b>14,601</b>	<b>-</b>	<b>356,624</b>

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For the year ended 31 March 2006

	Equity attributable to equity holders of the Company								Minority interests	Total equity
	Share		Asset		Goodwill	Exchange	Retained	Proposed		
	Share capital	premium account	Contributed surplus	revaluation reserve						
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 31 March 2005 and 1 April 2005, as previously stated	48,671	66,765	34,080	33,876	(1,408)	-	172,286	14,601	-	368,871
Effect of changes in accounting policies	-	-	-	(18,408)	-	-	6,161	-	-	(12,247)
At 31 March 2005 and 1 April 2005, as restated	48,671	66,765	34,080	15,468	(1,408)	-	178,447	14,601	-	356,624
Transfer of goodwill	-	-	-	-	1,408	-	(1,408)	-	-	-
Exchange difference on consolidation	-	-	-	-	-	5	-	-	-	5
Revaluation surplus on leasehold land and buildings	-	-	-	1,963	-	-	-	-	-	1,963
Deferred tax credit	-	-	-	1,893	-	-	-	-	-	1,893
Net income recognised directly in equity	-	-	-	3,856	-	5	-	-	-	3,861
Profit for the year	-	-	-	-	-	-	40,662	-	(597)	40,065
<b>Total recognised income and expense for the year</b>	-	-	-	3,856	-	5	40,662	-	(597)	43,926
Capital contributed by minority shareholder of a subsidiary	-	-	-	-	-	-	-	-	1,800	1,800
Final 2005 dividend paid	-	-	-	-	-	-	-	(14,601)	-	(14,601)
Interim 2006 dividend paid	-	-	-	-	-	-	(4,867)	-	-	(4,867)
Proposed final 2006 dividend	-	-	-	-	-	-	(14,601)	14,601	-	-
<b>At 31 March 2006</b>	<b>48,671</b>	<b>66,765</b>	<b>34,080</b>	<b>19,324</b>	<b>-</b>	<b>5</b>	<b>198,233</b>	<b>14,601</b>	<b>1,203</b>	<b>382,882</b>