

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2005

	Note	2005 HK\$'000	2004 HK\$'000
Shareholders' equity at 1 April			
– As previously reported		493,474	439,529
– Prior period adjustment arising from change in accounting policy for deferred tax during the year ended 31 March 2004		–	7,791
As restated		493,474	447,320
Exchange differences on translation of the financial statements of subsidiaries outside Hong Kong	24	2,044	6,812
Net gains not recognised in the income statement		2,044	6,812
Net profit for the year	24	96,117	61,940
Dividends declared or approved during the year	8	(30,697)	(21,533)
Movements in share capital:			
– Shares repurchased and cancelled	23	–	(214)
– Premium paid on repurchase of shares	24	–	(851)
Decrease in shareholders' equity arising from capital transactions with shareholders		–	(1,065)
Shareholders' equity at 31 March		560,938	493,474

The notes on pages 26 to 60 form part of these financial statements.