

# Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

Attributable to equity holders of the Company											
	Share capital	Merger reserve	Capital reserve	Share premium	General reserve fund (Note a)	Enterprise expansion fund (Note a)	Foreign currency translation reserve	Retained profits	Sub-total	Minority interest	Total
(RMB'000)											
At 1 April 2004											
- As previously stated	87,980	(299,310)	—	518,307	40,830	40,830	1,435	355,995	746,067	—	746,067
- As previously separately reported	—	—	—	—	—	—	—	—	—	51,499	51,499
- As restated	87,980	(299,310)	—	518,307	40,830	40,830	1,435	355,995	746,067	51,499	797,566
Exchange translation	—	—	—	—	—	—	(727)	—	(727)	—	(727)
Net income recognised directly in equity	—	—	—	—	—	—	(727)	—	(727)	—	(727)
Profit for the year	—	—	—	—	—	—	—	273,487	273,487	10,378	283,865
Total recognised income and expenses for the year	—	—	—	—	—	—	(727)	273,487	272,760	10,378	283,138
Issue of shares (Note 32)	10,600	—	—	238,500	—	—	—	—	249,100	—	249,100
Issue of consideration shares in connection to acquisition of a subsidiary (Note 32)	4,770	—	—	87,768	—	—	—	—	92,538	(61,877)	30,661
Share issue expense	—	—	—	(6,040)	—	—	—	—	(6,040)	—	(6,040)
Recognition of equity component of convertible bonds (restated)	—	—	7,053	—	—	—	—	—	7,053	—	7,053
Transfer to statutory reserves	—	—	—	—	22,827	22,827	—	(45,654)	—	—	—
2004 Final dividend paid	—	—	—	—	—	—	—	(23,659)	(23,659)	—	(23,659)
2005 Interim dividend paid	—	—	—	—	—	—	—	(25,838)	(25,838)	—	(25,838)
At 31 March 2005											
- As restated	103,350	(299,310)	7,053	838,535	63,657	63,657	708	534,331	1,311,981	—	1,311,981

# Attributable to equity holders of the Company

	Share capital	Merger reserve	Capital reserve	Share premium	General reserve fund (Note a)	Enterprise expansion fund (Note a)	Foreign currency translation reserve	Retained profits	Sub-total	Minority interest	Total
(RMB'000)											
At 1 April 2005											
- As previously stated	103,350	(299,310)	—	838,535	63,657	63,657	708	534,331	1,304,928	—	1,304,928
- Retrospective applications in respect of HKAS 32 & 39	—	—	7,053	—	—	—	—	—	7,053	—	7,053
- As restated, before opening balance adjustments	103,350	(299,310)	7,053	838,535	63,657	63,657	708	534,331	1,311,981	—	1,311,981
- Opening balance adjustments in respect of HKFRS 3	—	—	—	—	—	—	—	155,660	155,660	—	155,660
- As restated, after opening balance adjustments	103,350	(299,310)	7,053	838,535	63,657	63,657	708	689,991	1,467,641	—	1,467,641
Exchange translation	—	—	—	—	—	—	15,219	—	15,219	—	15,219
Net income recognised directly in equity	—	—	—	—	—	—	15,219	—	15,219	—	15,219
Profit for the year	—	—	—	—	—	—	—	347,313	347,313	—	347,313
Total recognised income and expenses for the year	—	—	—	—	—	—	15,219	347,313	362,532	—	362,532
Issue of shares upon conversion of convertible bonds (Note 32)	10,590	—	(5,642)	261,463	—	—	—	—	266,411	—	266,411
Transfer to statutory reserves	—	—	—	—	34,935	34,935	—	(69,870)	—	—	—
2005 Final dividend paid	—	—	—	—	—	—	—	(45,937)	(45,937)	—	(45,937)
2006 Interim dividend paid	—	—	—	—	—	—	—	(20,417)	(20,417)	—	(20,417)
At 31 March 2006	113,940	(299,310)	1,411	1,099,998	98,592	98,592	15,927	901,080	2,030,230	—	2,030,230

## Note:

- (a) A subsidiary of the Group established in the People's Republic of China (the "PRC"), being a foreign investment enterprise, is required to appropriate an amount from the net profit reported in the statutory accounts to three statutory reserves, namely general reserve fund, enterprise expansion fund and staff welfare fund. All these funds are designated for specific purposes. Appropriations to the staff welfare fund are made at the discretion of the directors. Based on directors' resolutions, the PRC subsidiary appropriated 10% of its statutory net profit to the reserve fund and the enterprise expansion fund respectively for the years ended 31 March 2005 and 2006. However, no staff welfare fund was set up by the Group for the years ended 31 March 2005 and 2006.