

Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

	Share capital HK\$'000	Share premium HK\$'000	Special reserve HK\$'000 (Note)	Share option reserve HK\$'000	Accumulated profits HK\$'000	Total HK\$'000
At 1 April 2004	24,724	61,638	18,644	–	362,023	467,029
Issue of shares upon exercise of share options	980	6,370	–	–	–	7,350
Recognition of equity-settled share based payment	–	–	–	232	–	232
Net profit for the year (Restated)	–	–	–	–	70,612	70,612
Dividends paid (note 10)	–	–	–	–	(35,963)	(35,963)
At 31 March 2005 (Restated)	25,704	68,008	18,644	232	396,672	509,260
Share issue expenses	–	(82)	–	–	–	(82)
Issue of shares in lieu of cash dividends (notes 10 and 24(a))	524	10,609	–	–	–	11,133
Recognition of equity-settled share based payment	–	–	–	215	–	215
Issue of shares upon exercise of share options	20	164	–	–	–	184
Net profit for the year	–	–	–	–	72,952	72,952
Dividends paid (note 10)	–	–	–	–	(35,798)	(35,798)
At 31 March 2006	26,248	78,699	18,644	447	433,826	557,864

Note: Special reserve of the Group represents the difference between the aggregate amount of the nominal value of shares, the share premium and the special reserve acquired and the nominal amount of the shares issued by the Company pursuant to a group reorganisation.