

Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

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FOUR SEAS FOOD INVESTMENT HOLDINGS LIMITED / ANNUAL REPORT 2006

	<i>Note</i>	2006 HK\$'000	2005 HK\$'000 (restated)
Total equity at beginning of the year, as previously reported		365,681	322,614
Effect of the adoption of HKAS 17	2.1	–	5,941
Share of the effect of change in accounting policy by associated companies	29	500	–
Total equity at beginning of the year, as restated		366,181	328,555
Share of other reserves of associated companies	29	1,746	139
Repurchase of shares	29	–	(4,144)
Exercise of share options	28(b)(i)	1,209	13,002
Profit for the year	29	17,400	38,372
Dividends	29	(10,357)	(10,243)
Total equity at end of the year		376,179	365,681

The notes on pages 45 to 99 are an integral part of these consolidated financial statements.