

## Consolidated Statement of Changes in Equity

Year ended 31 March 2006

		<b>Issued share capital</b>	<b>Share premium account</b>	<b>Contributed surplus</b>	<b>Goodwill reserve</b>	<b>Retained profits</b>	<b>Proposed final dividend</b>	<b>Total</b>
	<i>Notes</i>	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 April 2004		23,519	75,391	11,421	(5,035)	88,314	4,704	198,314
Final 2004 dividend declared		-	-	-	-	-	(4,704)	(4,704)
Net profit for the year (as restated)		-	-	-	-	40,529	-	40,529
Interim 2005 dividend	12	-	-	-	-	(4,704)	-	(4,704)
At 31 March 2005		<u>23,519</u>	<u>75,391*</u>	<u>11,421*</u>	<u>(5,035)*</u>	<u>124,139*</u>	<u>-</u>	<u>229,435</u>
At 1 April 2005								
As previously reported		23,519	75,391	11,421	(5,035)	126,384	-	231,680
Prior year adjustment	2.4	-	-	-	-	(2,245)	-	(2,245)
As restated		<u>23,519</u>	<u>75,391</u>	<u>11,421</u>	<u>(5,035)</u>	<u>124,139</u>	<u>-</u>	<u>229,435</u>
Net profit for the year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,817</u>	<u>-</u>	<u>41,817</u>
At 31 March 2006		<u>23,519</u>	<u>75,391*</u>	<u>11,421*</u>	<u>(5,035)*</u>	<u>165,956*</u>	<u>-</u>	<u>271,252</u>

\* These reserve accounts are included in the consolidated reserves of HK\$247,733,000 (2005: HK\$205,916,000 (as restated)) in the consolidated balance sheet.