

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2006  
(Expressed in Hong Kong dollars)

	Note	2006		2005 (restated)	
		\$'000	\$'000	\$'000	\$'000
<b>Total equity at 1 April</b>					
As previously reported	29	<b>698,933</b>		542,997	
Prior period adjustments arising from changes in accounting policies under HKAS 17	2(b), 29	<b>(11,258)</b>		(12,078)	
As restated, before opening balance adjustments	29		<b>687,675</b>		530,919
Opening balance adjustments arising from changes in accounting policies under HKAS 39	2(c), 29		<b>58,240</b>		–
At 1 April, after prior period and opening balance adjustments	29		<b>745,915</b>		530,919
<b>Net income recognised directly in equity:</b>					
Exchange differences on translation of financial statements of overseas subsidiaries	29		<b>2,522</b>		–
<b>Net profit for the year</b>					
As previously reported				154,719	
Prior period adjustments arising from changes in accounting policies	2(b)			820	
Net profit for the year (2005: restated)	29		<b>132,626</b>		155,539
<b>Total recognised income and expense for the period</b>			<b>135,148</b>		155,539

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	Note	2006		2005 (restated)	
		\$'000	\$'000	\$'000	\$'000
<b>Dividends declared</b>			<b>(48,533)</b>		(46,679)
<b>Movements in equity arising from capital transactions</b>					
Shares issued under share option scheme		–		27,900	
Shares issued on conversion of convertible bonds and exercise of share subscription rights, net of issue expenses		–		26,462	
Issue expenses of convertible bonds		–		(6,466)	
Equity settled share-based transactions	2(a), 29	<b>5,670</b>		–	
			<b>5,670</b>		47,896
<b>Total equity at 31 March</b>			<b>838,200</b>		687,675

The notes on pages 37 to 99 form part of these financial statements.