

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

Attributable to equity holders of the Company										
	Notes	Available-for-sale equity							Minority interests	Total equity
		Issued capital	Share premium account	Capital reserve #	investment revaluation reserve	Exchange fluctuation reserve	Retained profits##	Proposed final dividend		
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 April 2004		40,508	156,300	13,872	–	(4,008)	67,766	32,407	–	306,845
Exchange realignment recognised directly in equity		–	–	–	–	691	–	–	–	691
Profit for the year		–	–	–	–	–	210,110	–	–	210,110
Total income and expense for the year		–	–	–	–	691	210,110	–	–	210,801
Final 2004 dividend declared		–	–	–	–	–	–	(32,407)	–	(32,407)
Interim 2005 dividend	12	–	–	–	–	–	(11,342)	–	–	(11,342)
Proposed final 2005 dividend	12	–	–	–	–	–	(64,813)	64,813	–	–
At 31 March 2005		40,508	156,300	13,872	–	(3,317)	201,721	64,813	–	473,897

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Year ended 31 March 2006

Attributable to equity holders of the Company										
Notes	Issued capital	Share premium account	Capital reserve [#]	Available-for-sale equity investment revaluation reserve	Exchange fluctuation reserve	Retained profits ^{##}	Proposed final dividend	Total	Minority interests	Total equity
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 April 2005										
As previously reported	40,508	156,300	13,872	–	(3,317)	201,721	64,813	473,897	–	473,897
Opening adjustment	2.4	–	–	60,929	–	–	–	60,929	–	60,929
As restated	40,508	156,300	13,872	60,929	(3,317)	201,721	64,813	534,826	–	534,826
Capital contribution by minority shareholders of a subsidiary	–	–	–	–	–	–	–	–	2,191	2,191
Exchange realignment	–	–	–	–	(2,499)	–	–	(2,499)	–	(2,499)
Changes in fair value of an available-for-sale equity investment	19	–	–	(23,456)	–	–	–	(23,456)	–	(23,456)
Total income and expense recognised directly in equity	–	–	–	(23,456)	(2,499)	–	–	(25,955)	2,191	(23,764)
Profit for the year	–	–	–	–	–	10,531	–	10,531	(2,191)	8,340
Total income and expense for the year	–	–	–	(23,456)	(2,499)	10,531	–	(15,424)	–	(15,424)
Released upon disposal of an available-for-sale equity investment	19	–	–	(37,473)	–	–	–	(37,473)	–	(37,473)
Final 2005 dividend declared	–	–	–	–	–	–	(64,813)	(64,813)	–	(64,813)
Proposed final 2006 dividend	12	–	–	–	–	(8,102)	8,102	–	–	–
At 31 March 2006	40,508	156,300	13,872	–	(5,816)	204,150	8,102	417,116	–	417,116

[#] Included in the balance of the capital reserve as at 31 March 2006 is a capital redemption reserve balance amounting to approximately HK\$12,491,000 (2005: HK\$12,491,000).

^{##} As at 31 March 2006, there was goodwill of HK\$12,470,000 arising on the acquisition of subsidiaries in prior years remaining eliminated against the consolidated retained profits.