

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

For the year ended 31st March, 2006

## Attributable to equity holders of the Company

	Share	Share	Capital	Contributed	Share	Legal	Translation	Accumulated	Total	Minority	Total
	capital	premium	redemption	surplus	option	reserve	reserve	(losses)			
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
				(note 34(a))	(note 34(b))						
At 1st April, 2004	11	564,363	666	514,191	-	-	6,021	(736,673)	348,579	1,925	350,504
Exchange difference arising on translation of PRC operations recognised directly in equity	-	-	-	-	-	-	154	-	154	5	159
Profit (loss) for the year	-	-	-	-	-	-	-	17,596	17,596	(435)	17,161
Total recognised income (expense) for the year	-	-	-	-	-	-	154	17,596	17,750	(430)	17,320
Issue of shares	82	695,568	-	-	-	-	-	-	695,650	-	695,650
Expenses incurred in connection with issue of shares	-	(4,949)	-	-	-	-	-	-	(4,949)	-	(4,949)
Arising on acquisition of additional interests in a subsidiary	-	-	-	-	-	-	-	-	-	(1,872)	(1,872)
Arising on acquisition of subsidiaries	-	-	-	-	-	-	-	-	-	(21)	(21)
Distribution upon winding up of a subsidiary	-	-	-	-	-	-	-	-	-	(53)	(53)
At 31st March, 2005	93	1,254,982	666	514,191	-	-	6,175	(719,077)	1,057,030	(451)	1,056,579

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

For the year ended 31st March, 2006

	Attributable to equity holders of the Company										
	Share capital	Share premium	Capital redemption reserve	Contributed surplus	Share option reserve	Legal reserve	Translation reserve	Accumulated (losses) profits	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	HK\$'000
				(note 34(a))		(note 34(b))					
At 1st April, 2005, as originally stated	93	1,254,982	666	514,191	-	-	6,175	(719,077)	1,057,030	(451)	1,056,579
Effect of changes in accounting policies (notes 2 and 3)	-	-	-	-	-	-	-	-	-	21,077	21,077
As restated	93	1,254,982	666	514,191	-	-	6,175	(719,077)	1,057,030	20,626	1,077,656
Exchange difference arising on translation of PRC operations recognised directly in equity	-	-	-	-	-	-	8,945	-	8,945	-	8,945
Profit for the year	-	-	-	-	-	-	-	166,794	166,794	191,473	358,267
Total recognised income for the year	-	-	-	-	-	-	8,945	166,794	175,739	191,473	367,212
Cancellation of share premium account (note 34(c))	-	(1,254,982)	-	543,432	-	-	-	711,550	-	-	-
Capital contribution from minority shareholders of a subsidiary	-	-	-	-	-	-	-	-	-	31	31
Capital contribution arising from fair value adjustment on amounts due to minority shareholders of a subsidiary	-	-	-	-	-	-	-	-	-	69,525	69,525
Recognition of equity-settled share-based payment	-	-	-	-	3,964	-	-	-	3,964	-	3,964
Arising on acquisition of a subsidiary	-	-	-	-	-	-	-	-	-	(7)	(7)
Transfer from accumulated profits to legal reserve	-	-	-	-	-	44	-	(44)	-	-	-
2006 interim dividend paid in cash	-	-	-	(9,288)	-	-	-	-	(9,288)	-	(9,288)
<b>At 31st March, 2006</b>	<b>93</b>	<b>-</b>	<b>666</b>	<b>1,048,335</b>	<b>3,964</b>	<b>44</b>	<b>15,120</b>	<b>159,223</b>	<b>1,227,445</b>	<b>281,648</b>	<b>1,509,093</b>