

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合權益股本變動表

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

截至二零零六年三月三十一日止年度 (以港元計)

	Note 附註	2006 二零零六年		2005 二零零五年 (Restated) (重列)	
		\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元
Total equity at 1st April					
As previously reported:					
- attributable to equity shareholders of the Company	32(a)	566,357		414,361	
- minority interests	32(a)	38,873		34,651	
		605,230		449,012	
Prior period adjustments arising from changes in accounting policies	32(a)	(21,433)		(22,032)	
As restated, before opening balance adjustments			583,797		426,980
Opening balance adjustments arising from changes in accounting policies	32(a)		34,180		-
At 1st April, after prior period and opening balance adjustments			617,977		426,980
Net income recognised directly in equity:					
Exchange differences on translation of financial statements of overseas subsidiaries					
- attributable to equity shareholders of the Company	32(a)		2,865		1,728
- minority interests	32(a)		1,472		246
			4,337		1,974
Surplus/(deficit) on revaluation of investment properties, net of deferred tax:					
As previously reported:					
- attributable to equity shareholders of the Company	32(a)			3,742	
- share of associates	32(a)			(162)	
				3,580	
Prior period adjustments arising from changes in accounting policies under HKAS 40					(3,580)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued) 綜合權益股本變動表 (續)

For the year ended 31st March, 2006 (Expressed in Hong Kong dollars)
截至二零零六年三月三十一日止年度 (以港元計)

	Note 附註	2006 二零零六年		2005 二零零五年	
		\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元
Surplus/(deficit) on revaluation of investment properties, net of deferred tax (2005: as restated)			-		-
Surplus on revaluation of land and buildings, net of deferred tax	32(a)		1,960		-
Share of associates' exchange reserve	32(a)		5,375		621
			11,672		2,595
Net profit for the year: As previously reported: - attributable to equity shareholders of the Company - minority interests	本年度溢利： 如前列報： - 應撥歸於本公司 股權持有人 - 少數股東權益	2(a)(i)			35,016 3,976
					38,992
Prior period adjustments arising from changes in accounting policies	會計政策變動 引致之前期調整	2(a)(i)			4,179
Net profit for the year (2005: as restated)	本年度溢利 (二零零五年：重列)	32(a), 2(a)(i)		28,015	43,171
Total recognised income and expense for the year (2005: as restated)	本年度已確認之 收入及支出 (二零零五年：重列)			39,687	45,766
Attributable to: Equity shareholders of the Company Minority interests	應撥歸於： 本公司股權持有人 少數股東權益		35,475 4,212	41,544 4,222	
			39,687	45,766	
Dividends declared or approved during the year - payable to equity shareholders of the Company - payable to minority shareholders	年度內已核准及宣派 之股息 - 應付本公司 股權持有人 - 應付少數 股東	32(a)	(16,829) (10,369)	(16,829) -	
			(27,198)		(16,829)
Movements in equity arising from capital transactions: - rights issue - capital injection by minority shareholders	因股本交易而產生 之股本權益變動： - 供股 - 少數股東股本投入	32(a) 32(a)	- 28,080	124,083 -	
			28,080		124,083

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued) 綜合權益股本變動表 (續)

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

截至二零零六年三月三十一日止年度 (以港元計)

	Note 附註	2006 二零零六年		2005 二零零五年	
		\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元
Reserves transferred to the income statement on:					
- deconsolidation of subsidiaries in liquidation	32(a)		-	3,797	
- disposal of subsidiaries	32(a)	(74,931)		-	
			(74,931)		3,797
Total equity at 31st March			583,615		583,797
Restatements of total recognised income and expense for the year are attributable to:					
Equity shareholders of the Company					599
Arising from restatements of:					
Net income recognised directly in equity				(3,580)	
Net profit for the year				4,179	
					599

The notes on pages 37 to 153 form part of these financial statements.

第37頁至153頁的附註屬本財務報表之一部份。