CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2026

		Attributable to owners of the Company		
	Note	**Share capital HK$'000**	**Reserves HK$'000**	**Total HK$'000**
Balance at 1 April 2025		**310,319**	**847,424**	**1,157,743**
Profit for the year		**–**	**200,490**	**200,490**
Other comprehensive income/(loss):				
Actuarial losses on retirement benefit obligations		**–**	**(817)**	**(817)**
Cash flow hedges, net of tax		**–**	**(116)**	**(116)**
Currency translation differences of foreign subsidiaries recorded in translation reserve		**–**	**14,193**	**14,193**
Total comprehensive income for the year		**–**	**213,750**	**213,750**
Share award scheme:				
Value of employee services	28(c) & 29	**–**	**21**	**21**
Share purchased for share award scheme	28(b) & 29	**–**	**(1,551)**	**(1,551)**
Employee share option scheme:				
Value of employee services	28(c) & 29	**–**	**810**	**810**
Unclaimed dividends forfeited	29	**–**	**127**	**127**
Dividends:				
2024/2025 final dividend			**(52,754)**	**(52,754)**
2025/2026 interim dividend		**–**	**(35,687)**	**(35,687)**
Total transactions with owners, recognised directly in equity		**–**	**(89,034)**	**(89,034)**
Balance at 31 March 2026		**310,319**	**972,140**	**1,282,459**

		Attributable to owners of the Company		
	Note	Share capital HK$'000	Reserves HK$'000	Total HK$'000
Balance at 1 April 2024		310,319	941,770	1,252,089
Profit for the year		–	76,973	76,973
Other comprehensive income/(loss):				
Actuarial losses on retirement benefit obligations		–	(850)	(850)
Cash flow hedges, net of tax		–	58	58
Currency translation differences of foreign subsidiaries recorded in translation reserve		–	7,496	7,496
Total comprehensive income for the year		–	83,677	83,677
Share award scheme:				
Value of employee services	28(c) & 29	–	133	133
Unclaimed dividends forfeited	29	–	277	277
Dividends:				
2023/2024 final dividend		–	(155,159)	(155,159)
2024/2025 interim dividend		–	(23,274)	(23,274)
Total transactions with owners, recognised directly in equity		–	(178,023)	(178,023)
Balance at 31 March 2025		310,319	847,424	1,157,743

The notes and disclosures on pages 100 to 154 are an integral part of these consolidated financial statements.