## **™ Consolidated Statement of Changes in Equity**

Year ended 31 March 2006

## Attributable to equity holders of the parent

	Notes					property revaluation reserve	Investment	Retained profits/	Proposed			
		Issued	Share									
		share	premium account				revaluation (accumulated		final		Minority	Total
		capital						losses) HK\$'000	dividend HK\$'000	Total HK\$'000	interests HK\$'000	equity HK\$'000
		HK\$'000	HK\$'000	HK\$'000	HK\$'000							
At 1 April 2004:												
As previously reported		36,032	37,934	23,282	20,092	57,717	-	(115,064)	-	59,993	57	60,050
Prior year adjustment	2.4							(1,045)		(1,045)		(1,045)
As restated		36,032	37,934	23,282	20,092	57,717		(116,109)		58,948	57	59,005
Surplus arising from revaluation of properties		-	_	_	16,926	18,807	_	_	_	35,733	_	35,733
Disposal of investment properties		-	-	-	-	(75,261)	-	56,981	-	(18,280)	-	(18,280)
Disposal of leasehold land and buildings					(37,018)			37,018				
Total income and expense for the year recognis	ed											
directly in equity		-	-	-	(20,092)	(56,454)	-	93,999	-	17,453	-	17,453
Profit for the year (as restated)								28,176		28,176	487	28,663
Total income and expense for the year		-	-	-	(20,092)	(56,454)	-	122,175	-	45,629	487	46,116
Dividend paid to minority shareholders		-	-	-	-	-	-	-	-	-	(490)	(490)
Proposed final 2005 dividend	12							(3,603)	3,603			
At 31 March 2005		36,032	37,934	23,282		1,263		2,463	3,603	104,577	54	104,631

## **Consolidated Statement of Changes in Equity**

Year ended 31 March 2006

## Attributable to equity holders of the parent

			international to equity moneto of the parent									
				1 Contributed t surplus		property	Investment	Retained profits/	Proposed			
		Issued share capital	Share premium account HK\$'000									
							revaluation (accumulated		final		Minority	Total
	Notes						reserve HK\$'000	losses) HK\$'000	dividend HK\$'000	Total HK\$'000	interests HK\$'000	equity HK\$'000
		HK\$'000										
At 1 April 2005:												
As previously reported		36,032	37,934	23,282	-	1,263	-	4,633	3,603	106,747	54	106,801
Prior year adjustment	2.4	-	-	-	-	-	-	(2,170)	-	(2,170)	-	(2,170)
Opening adjustments	2.4					(1,263)	30	1,560		327		327
As restated		36,032	37,934	23,282			30	4,023	3,603	104,904	54	104,958
Changes in the fair value of an												
available-for-sale investment							(30)			(30)		(30)
Total income and expense for the year reco	gnised											
directly in equity		-	-	-	-	-	(30)	-	-	(30)	-	(30)
Profit/(loss) for the year								(11,027)		(11,027)	14	(11,013)
Total income and expense for the year		-	_	_	_	-	(30)	(11,027)	_	(11,057)	14	(11,043)
Final 2005 dividend declared	12	-	-	-	-	-	-	-	(3,603)	(3,603)	-	(3,603)
Proposed final 2006 dividend	12			(3,603)					3,603			
At 31 March 2006		36,032	37,934°	19,679*			_*	(7,004)*	3,603	90,244	68	90,312

<sup>\*</sup> These reserve accounts comprise the consolidated reserves of HK\$50,609,000 (2005: HK\$64,942,000 (restated)) in the consolidated balance sheet.