

# 22 Consolidated Statement of Changes in Equity

Year ended 30 April 2005



		Issued share capital	Share premium account	Capital redemption reserve	Fixed asset revaluation reserve	Accumulated losses	Proposed final dividend	Total
	Notes	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 30 April 2003		22,742	80,882	258	619	(5,854)	1,365	100,012
Final 2003 dividend declared		-	-	-	-	-	(1,365)	(1,365)
Surplus on revaluation and net gains not recognised in the profit and loss account		-	-	-	327	-	-	327
Release upon disposal of fixed assets		-	-	-	(503)	503	-	-
Net loss for the year		-	-	-	-	(26,841)	-	(26,841)
Interim 2004 dividend	12	-	(1,365)	-	-	-	-	(1,365)
At 30 April 2004 and 1 May 2004		22,742	79,517	258	443	(32,192)	-	70,768
Issue of shares	29	2,274	1,728	-	-	-	-	4,002
Share issue expenses	29	-	(135)	-	-	-	-	(135)
Release upon disposal of fixed assets		-	-	-	(311)	311	-	-
Release upon deemed disposal of subsidiaries	32(a)	-	-	-	(132)	-	-	(132)
Net loss for the year		-	-	-	-	(24,914)	-	(24,914)
At 30 April 2005		25,016	81,110*	258*	-*	(56,795)*	-	49,589
Reserves retained by:								
Company and subsidiaries		25,016	81,110	258	-	(39,036)	-	67,348
Jointly-controlled entity		-	-	-	-	359	-	359
Associates		-	-	-	-	(18,118)	-	(18,118)
At 30 April 2005		25,016	81,110	258	-	(56,795)	-	49,589
Company and subsidiaries		22,742	79,517	258	443	(31,822)	-	71,138
Jointly-controlled entity		-	-	-	-	(370)	-	(370)
At 30 April 2004		22,742	79,517	258	443	(32,192)	-	70,768

\* These reserve accounts comprise the consolidated reserves of HK\$24,573,000 (2004: HK\$48,026,000) in the consolidated balance sheet.