

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

	NOTE	Six months ended 30 September			
		2005		2004 (restated)	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
Total equity at 1 April					
Attributable to equity holders of the Company (as previously reported at 31 March)		150,301		140,180	
Minority interests (as previously presented separately from liabilities and equity at 31 March)		275		176	
Prior period adjustments arising from changes in accounting policies		150,576		140,356	
– effect of adopting HKAS 17	2(a)	(9,078)		559	
At 1 April, after prior period adjustments			141,498		140,915
Net (loss)/profit for the period:					
Attributable to equity holders of the Company (as previously reported)				1,395	
Minority interests (as previously presented separately in the income statement)				223	
Prior period adjustments arising from changes in accounting policies				1,618	
Net (loss)/profit for the period (2004: as restated)			(20,065)		1,696
Net (expense)/income for the period recognised directly in equity:					
Exchange difference on translation of financial statement of overseas subsidiaries			(407)		10
Total recognised income and expense for the period (2004: as restated)			(20,472)		1,706
Attributable to:					
– Equity holders of the Company		(20,462)		1,482	
– Minority interests		(10)		224	
		(20,472)		1,706	
Movements in shareholders' equity arising from capital transactions with equity holders of the Company:					
Shares issued under a placement			9,151		–
Total equity at 30 September			130,177		142,621