

# Consolidated Statement of Changes in Equity

Year ended 31st March

	Notes	Attributable to the equity holders of the Company				Total HK\$'000
		Share capital HK\$'000	Other reserves HK\$'000	Retained earnings HK\$'000	Proposed final dividend HK\$'000	
<b>Balance at 1st April 2004</b>		–	11,650	2,666	–	14,316
Issuance of shares	12	1	–	–	–	1
Contribution from equity owner		–	–	2,449	–	2,449
Share issuance costs	12	–	(432)	–	–	(432)
Currency translation differences		–	3	–	–	3
Profit for the year		–	–	22,386	–	22,386
Dividend relating to 2005	27	–	–	(16,000)	–	(16,000)
<b>Balance at 31st March 2005</b>		<u>1</u>	<u>11,221</u>	<u>11,501</u>	<u>–</u>	<u>22,723</u>
<b>Balance at 1st April 2005</b>		1	11,221	11,501	–	22,723
Share compensation costs on share options granted	22	–	794	–	–	794
Share issuance costs	12	–	(16,656)	–	–	(16,656)
Issuance of shares for Reorganisation	12	299	8,406	–	–	8,705
Issuance of shares for Initial Public Offerings (“IPO”)	12	100	120,055	–	–	120,155
Currency translation differences		–	(341)	–	–	(341)
Profit for the year		–	–	7,022	–	7,022
Dividend relating to 2006	27	–	–	(1,500)	1,500	–
<b>Balance at 31st March 2006</b>		<u>400</u>	<u>123,479</u>	<u>17,023</u>	<u>1,500</u>	<u>142,402</u>