

Consolidated Statement of Changes in Equity

at 31 March 2006 (in HK Dollars)

	Share capital	Share premium	Contributed surplus	Convertible bond reserve	Retained profits	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000 (Restated)	HK\$'000 (Restated)	HK\$'000 (Restated)
At 1 April 2004	23,940	53,127	3,156	–	82,001	162,224
Effect on adoption of HKAS 39	–	–	–	2,017	–	2,017
Net loss for the year	–	–	–	–	(1,351)	(1,351)
As restated at 31 March 2005 and 1 April 2005	23,940	53,127	3,156	2,017	80,650	162,890
Redemption of convertible bond	–	–	–	(2,017)	–	(2,017)
Net profit for the year	–	–	–	–	15,567	15,567
At 31 March 2006	23,940	53,127	3,156	–	96,217	176,440

The accompanying notes form an integral part of these financial statements.