

Consolidated Statement of Changes in Equity

For The Year Ended 31st March 2006

	Attributable to shareholders								Total equity HK\$'000
	Share capital HK\$'000	Share premium HK\$'000	Share		Exchange difference HK\$'000	Investment properties		Minority interests HK\$'000	
			redemption reserve HK\$'000	Contributed surplus HK\$'000		revaluation reserve HK\$'000	Accumulated losses HK\$'000		
At 1st April 2004, as previously reported as equity	77,100	222,791	12	128,418	(306)	1,911	(194,999)	—	234,927
At 1st April 2004, as previously separately reported as minority interests	—	—	—	—	—	—	—	(27)	(27)
At 1st April 2004, as restated	77,100	222,791	12	128,418	(306)	1,911	(194,999)	(27)	234,900
Realisation upon disposal of an associated company	—	—	—	127	—	—	—	—	127
Surplus on revaluation of properties	—	—	—	—	—	14,150	—	—	14,150
Deferred tax arising from the revaluation of investment properties (note 2.1)	—	—	—	—	—	(2,742)	—	—	(2,742)
Net income recognised directly in equity	—	—	—	127	—	11,408	—	—	11,535
Loss for the year	—	—	—	—	—	—	(29,100)	(107)	(29,207)
Total recognised expense for the year	—	—	—	127	—	11,408	(29,100)	(107)	(17,672)
Partial disposal of interest in a subsidiary	—	—	—	—	—	—	—	3	3
At 31st March 2005	77,100	222,791	12	128,545	(306)	13,319	(224,099)	(131)	217,231

Consolidated Statement of Changes in Equity

For The Year Ended 31st March 2006

	Attributable to shareholders									
	Share capital	Share premium	Share redemption reserve	Contributed surplus	Exchange difference	Investment properties revaluation reserve	Available -for-sale financial assets reserve	Retained earnings/ (accumulated losses)	Minority interests	Total equity
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1st April 2005,										
as per page 28	77,100	222,791	12	128,545	(306)	13,319	—	(224,099)	(131)	217,231
Opening adjustment for the adoption of HKAS 40	—	—	—	—	—	(13,319)	—	13,319	—	—
	77,100	222,791	12	128,545	(306)	—	—	(210,780)	(131)	217,231
Profit for the year	—	—	—	—	—	—	—	20,378	92	20,470
Income directly recognised in equity — revaluation surplus	—	—	—	—	—	—	463	—	—	463
Total recognised income for the year	—	—	—	—	—	—	463	20,378	92	20,933
Transfer from share premium (note 26b(iii))	—	(222,791)	—	222,791	—	—	—	—	—	—
Set off against accumulated losses (note 26b(iii))	—	—	—	(244,237)	—	—	—	244,237	—	—
Acquisition of further interest in a subsidiary	—	—	—	—	—	—	—	—	(3)	(3)
At 31st March 2006	77,100	—	12	107,099	(306)	—	463	53,835	(42)	238,161