

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

	Issued share capital HK\$'000	Share premium account HK\$'000	Contributed surplus HK\$'000	Exchange equalisation reserve HK\$'000	Capital redemption reserve HK\$'000	Retained profits HK\$'000	Total HK\$'000
At 1 April 2004							
As previously reported	40,184	124,711	2,031	(24,862)	464	48,477	191,005
Prior year adjustment (note 2.5(b))	-	-	-	-	-	(142)	(142)
As restated	40,184	124,711	2,031	(24,862)	464	48,335	190,863
Exchange differences on translation of the financial statements of overseas subsidiaries	-	-	-	504	-	-	504
Exchange differences on retranslation of loans of overseas subsidiaries	-	-	-	479	-	-	479
Total income and expense for the year recognised directly in equity	-	-	-	983	-	-	983
Profit for the year (as restated)	-	-	-	-	-	4,899	4,899
Total income and expense for the year	-	-	-	983	-	4,899	5,882
At 31 March 2005	<u>40,184</u>	<u>124,711*</u>	<u>2,031*</u>	<u>(23,879)*</u>	<u>464*</u>	<u>53,234*</u>	<u>196,745</u>
At 1 April 2005							
As previously reported	40,184	124,711	2,031	(23,879)	464	53,495	197,006
Prior year adjustment (note 2.5(b))	-	-	-	-	-	(261)	(261)
As restated	40,184	124,711	2,031	(23,879)	464	53,234	196,745
Exchange differences on translation of the financial statements of overseas subsidiaries	-	-	-	5,206	-	-	5,206
Exchange differences on retranslation of loans of overseas subsidiaries	-	-	-	120	-	-	120
Total income and expense for the year recognised directly in equity	-	-	-	5,326	-	-	5,326
Loss for the year	-	-	-	-	-	(7,147)	(7,147)
Total income and expense for the year	-	-	-	5,326	-	(7,147)	(1,821)
At 31 March 2006	<u>40,184</u>	<u>124,711*</u>	<u>2,031*</u>	<u>(18,553)*</u>	<u>464*</u>	<u>46,087*</u>	<u>194,924</u>

* These reserve accounts comprise the consolidated reserves of HK\$154,740,000 (2005: HK\$156,561,000 (as restated)), in the consolidated balance sheet.