

## Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

	Attributable to equity shareholders of the Company								Minority interests	Total equity
	Share capital	Share premium	Capital reserve	Statutory reserve	Revaluation reserve	Exchange reserve	Retained profits	Total		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
At 1 April 2004										
As previously reported	18,000	12,667	(243)	534	2,203	20	43,334	76,515	–	76,515
Effect on adoption of new accounting policy – HKAS 1	–	–	–	–	–	–	–	–	612	612
As restated	18,000	12,667	(243)	534	2,203	20	43,334	76,515	612	77,127
Valuation released upon disposal of leasehold land and buildings and plant and machinery	–	–	–	–	(873)	–	–	(873)	(300)	(1,173)
Loss attributable to shareholders	–	–	–	–	–	–	(87)	(87)	663	576
Prior year adjustment – audit fee undercharging (Note 4)	–	–	–	–	–	–	(800)	(800)	–	(800)
At 31 March 2005 (restated)	18,000	12,667	(243)	534	1,330	20	42,447	74,755	975	75,730
At 1 April 2005										
As previously reported	18,000	12,667	(243)	534	1,330	20	43,247	75,555	975	76,530
Prior year adjustment – audit fee undercharging (Note 4)	–	–	–	–	–	–	(800)	(800)	–	(800)
As restated	18,000	12,667	(243)	534	1,330	20	42,447	74,755	975	75,730
Recognition of profit from minority interests	–	–	–	–	–	–	1,081	1,081	(795)	286
Disposal of subsidiary	–	–	–	–	–	–	(886)	(886)	634	(252)
Loss attributable to shareholders	–	–	–	–	–	–	(42,446)	(42,446)	286	(42,160)
At 31 March 2006	18,000	12,667	(243)	534	1,330	20	196	32,504	1,100	33,604

The notes on pages 35 to 84 form part of these financial statements.