

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

Year ended 31 March 2006 截至二零零六年三月三十一日止年度

Attributable to equity holders of the Company

本公司權益持有人應佔

		Equity component of convertible note and Asset							Minority	
		Share	bonds	revaluation	Accumulated	Total	interests	Total		
		Issued capital	premium account	可換股票據及債券之權益部份	reserve	losses	少數股東	equity		
		已發行股本	股份溢價賬	權益部份	重估儲備	累積虧損	合計	總權益		
Notes		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
附註		千港元	千港元	千港元	千港元	千港元	千港元	千港元		
		(note 25)								
		(附註25)								
At 1 April 2004	於二零零四年四月一日									
As previously reported	原先呈報	11,027	43,303	-	18,037	(62,509)	9,858	(520)	9,338	
Prior year adjustments	去年調整	2.5(b)	-	351	2,640	(18,037)	(605)	(15,651)	-	(15,651)
As restated	重列	11,027	43,654	2,640	-	(63,114)	(5,793)	(520)	(6,313)	
Net loss for the year (as restated)	本年度虧損淨額 (重列)	-	-	-	-	(12,047)	(12,047)	2,915	(9,132)	
Total income and expense for the year	本年度收支總額	-	-	-	-	(12,047)	(12,047)	2,915	(9,132)	
Share issued on open offer	公開發售時所發行之股份	27(a)	5,514	16,541	-	-	22,055	-	22,055	
Share issue expenses	股份發行開支	-	(1,165)	-	-	-	(1,165)	-	(1,165)	
Redemption of convertible note	贖回可換股票據	-	-	(2,123)	-	2,123	-	-	-	
At 31 March 2005	於二零零五年三月三十一日	16,541	59,030*	517	-*	(73,038)*	3,050	2,395	5,445	

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 本公司權益持有人應佔

	Notes 附註	Equity component of convertible										Total equity 總權益	
		Issued capital 已發行股本	Share premium account 股份溢價賬	Contributed surplus 實繳盈餘	note and bonds 可換股票據及債券之權益部份	Asset revaluation reserve 資產重估儲備	Exchange fluctuation reserve 匯率波動儲備	Share option reserve 購股權儲備	Accumulated losses 累積虧損	Total 合計	Minority interests 少數股東權益		
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元 (note 25) (附註25)	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	
At 1 April 2005	於二零零五年四月一日												
As previously reported	原先呈報	16,541	58,679	-	-	18,534	-	-	(73,588)	20,166	2,395	22,561	
Prior year adjustments	去年調整	2.5(b)	-	351	-	517	(18,534)	-	550	(17,116)	-	(17,116)	
As restated	重列		16,541	59,030*	-*	517	-*	-*	(73,038)*	3,050	2,395	5,445	
Exchange difference on translation of the financial statements of foreign entities	換算海外實體之財務報表產生之匯兌差額		-	-	-	-	-	10	-	10	-	10	
Total income and expense for the year recognised directly in equity	直接於權益確認之本年度收支總額		-	-	-	-	-	10	-	10	-	10	
Net loss for the year	本年度虧損淨額		-	-	-	-	-	-	(15,994)	(15,994)	5,660	(10,334)	
Total income and expense for the year	本年度收支總額		-	-	-	-	-	10	-	(15,984)	5,660	(10,324)	
Capital reduction	股本削減	27(b)	(15,714)	-	15,714	-	-	-	-	-	-	-	
Share premium cancellation	註銷股份溢價	27(b)	-	(59,030)	59,030	-	-	-	-	-	-	-	
Elimination of accumulated losses	抵銷累積虧損	27(b)	-	-	(71,659)	-	-	-	-	71,659	-	-	
Equity settled share option arrangements	以權益結算之購股權安排	28	-	-	-	-	-	-	466	-	466	466	
Share options lapsed during the year	年內失效之購股權	28	-	-	-	-	-	-	(9)	9	-	-	
Disposal of subsidiaries	出售附屬公司	30(b)	-	-	-	-	-	-	-	-	1,552	1,552	
Redemption of convertible bonds	贖回可換股票據		-	-	-	(517)	-	-	-	517	-	-	
Issue of convertible note	發行可換股票據	25	-	-	-	10,344	-	-	-	10,344	-	10,344	
At 31 March 2006	於二零零六年三月三十一日		827	-*	3,085*	10,344	-*	10*	457*	(16,847)*	(2,124)	9,607	7,483

* These reserve accounts comprise the consolidated deficits of HK\$13,295,000 (2005: HK\$14,008,000 (restated)) in the consolidated balance sheet.

* 該等儲備賬包括綜合資產負債表中之綜合虧絀 13,295,000 港元 (二零零五年: 14,008,000 港元 (重列))。