

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 March 2006

	Attributable to equity holders of the parent									
		Issued	Share	Share		Proposed		Minority	Total	
	Notes	share capital HK\$'000	premium account HK\$'000	option reserve HK\$'000	Contributed surplus HK\$'000	Retained profits HK\$'000	final dividend HK\$'000	Total HK\$'000	interests HK\$'000	equity HK\$'000
At 1 April 2004		3,000	17,138	–	26,758	32,519	7,500	86,915	–	86,915
Profit for the year and total income and expense for the year		–	–	–	–	1,917	–	1,917	–	1,917
Final 2004 dividend declared		–	–	–	–	–	(7,500)	(7,500)	–	(7,500)
Interim 2005 dividend	12	–	–	–	–	(3,000)	–	(3,000)	–	(3,000)
Proposed final 2005 dividend	12	–	–	–	–	(3,000)	3,000	–	–	–
At 31 March 2005 and 1 April 2005		3,000	17,138	–	26,758	28,436	3,000	78,332	–	78,332
Loss for the year and total income and expense for the year		–	–	–	–	(3,946)	–	(3,946)	(611)	(4,557)
Final 2005 dividend declared		–	–	–	–	–	(3,000)	(3,000)	–	(3,000)
Equity-settled share option arrangements	28	–	–	1,669	–	–	–	1,669	–	1,669
Acquisition of additional interests in subsidiaries		–	–	–	–	–	–	–	126	126
At 31 March 2006		3,000	17,138*	1,669*	26,758*	24,490*	–	73,055	(485)	72,570

\* These reserves accounts comprise the consolidated reserves of HK\$70,055,000 (2005: HK\$72,332,000) in the consolidated balance sheet.