

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2006

	Note	2006		2005	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
Total equity at 1 April					
As previously reported:					
– attributable to equity shareholders of the Company	27	121,869	–	119,189	–
– minority interests	27	3,317	–	–	–
		<u>125,186</u>	–	119,189	–
At 1 April, after prior period and opening balances adjustments	27	<u>–</u>	<u>125,186</u>	–	119,189
<b>Net income recognised directly in equity:</b>					
Exchange differences on translation of:					
– financial statements of overseas subsidiaries	27		448		65
Changes in fair value of available-for-sales Securities		–	(5,769)	–	538
Net income for the year recognised directly in equity (2005: as restated)		–	(5,321)	–	603
<b>Net (loss) for the year:</b>					
As previously reported:					
– attributable to equity shareholders of the Company				(19,574)	
– minority interests				(17)	
				<u>(19,591)</u>	
Prior period adjustments arising from changes in accounting policies				–	
<b>Net (loss) for the year</b>			<u>(77,569)</u>		<u>(19,591)</u>
<b>Total recognised income and expenses for the year</b>			<u>(82,890)</u>		<u>(18,988)</u>
<b>Attributable to:</b>					
Equity shareholders of the Company		(83,597)		(18,971)	
Minority interests		707		(17)	
		<u>(82,890)</u>		<u>(18,988)</u>	

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For the year ended 31 March 2006

	2006		2005	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
<b>Movements in equity arising from capital transactions</b>				
Share issued pursuant to exercise of warrants	-		20,736	
Increase upon acquisition of subsidiaries	-		3,334	
Release upon disposal of subsidiaries	8,286		300	
Equity settled share-based transactions	3,125		615	
		<u>11,411</u>		<u>24,985</u>
<b>Total equity at 31 March</b>		<u>53,707</u>		<u>125,186</u>
<b>Restatements of total recognised income and expenses for the year are attributable to:</b>				
Equity shareholders of the Company				-
Minority interests				-
				<u>-</u>
Arising from restatement of:				
Net income recognised directly in equity				1,153
Net profit for the year				<u>(1,153)</u>
				<u>-</u>

The notes on pages 41 to 103 form part of these financial statements.