

Consolidated Statement of Changes in Equity

For the year ended 30 April 2006

	Note	Attributable to equity holders of the Company			Total HK\$'000
		Share capital HK\$'000	Other reserves HK\$'000	Retained profits HK\$'000	
Balance at 1 May 2004, as previously reported as equity		69,303	70,548	173,911	313,762
Effect on the adoption of HKAS 17	2.1	–	(17,447)	1,056	(16,391)
Balance at 1 May 2004, as restated		69,303	53,101	174,967	297,371
Surplus on revaluation of investment properties		–	520	–	520
Currency translation differences	18	–	(669)	–	(669)
Net expense recognised directly in equity		–	(149)	–	(149)
Profit for the year		–	–	20,001	20,001
Total recognised (expenses)/income for 2005		–	(149)	20,001	19,852
Transfer from retained profit to Mainland China statutory reserve		–	2,478	(2,478)	–
2003/2004 final dividend	18	–	–	(3,465)	(3,465)
Balance at 30 April 2005		69,303	55,430	189,025	313,758

Consolidated Statement of Changes in Equity

For the year ended 30 April 2006

	Notes	Attributable to equity holders of the Company			Total
		Share capital	Other reserves	Retained profits	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance at 1 May 2005, as per above		69,303	55,430	189,025	313,758
Effect on the adoption of HKAS 39	2.1	–	(1,017)	–	(1,017)
Effect on the adoption of HKAS 40 and HKAS-Int 21	2.1	–	(520)	429	(91)
Balance at 1 May 2005, as restated		69,303	53,893	189,454	312,650
Reversal on disposal of available-for-sale financial asset		–	7	–	7
Change in fair value of available-for-sale financial assets	11	–	(927)	–	(927)
Currency translation differences	18	–	7,429	–	7,429
Net gains recognised directly in equity		–	6,509	–	6,509
Profit for the year		–	–	23,296	23,296
Total recognised income for 2006		–	6,509	23,296	29,805
Transfer from retained profits to Mainland China statutory reserve		–	3,099	(3,099)	–
Shares issued during the year	17, 18	2,358	1,014	–	3,372
2004/2005 final dividend	30	–	–	(4,851)	(4,851)
Balance at 30 April 2006		71,661	64,515	204,800	340,976

The notes on pages 47 to 99 are an integral part of these financial statements.