

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

FOR THE YEAR ENDED 30 APRIL 2006

	<i>Notes</i>	<b>Share capital</b> HK\$'000	<b>Accumulated losses</b> HK\$'000	<b>Minority interests</b> HK\$'000	<b>Total</b> HK\$'000
At 1 May 2004					
– Attributable to the equity holders of the Company (as previously reported)		192,002	(99,706)	–	92,296
– Minority interests (as previously presented separately)		–	–	–	–
At 1 May 2004 (as restated)		192,002	(99,706)	–	92,296
Acquisition of subsidiaries	33	–	–	(9,215)	(9,215)
Profit for the year		–	21,231	(9,689)	11,542
At 30 April 2005		192,002	(78,475)	(18,904)	94,623
At 1 May 2005					
– Attributable to the equity holders of the Company (as previously reported)		192,002	(78,475)	–	113,527
– Minority interests (as previously presented separately)		–	–	(18,904)	(18,904)
At 1 May 2005 (as restated)		192,002	(78,475)	(18,904)	94,623
Issue of shares under a rights issue	30	57,600	–	–	57,600
Loss for the year		–	(24,885)	1,130	(23,755)
At 30 April 2006		249,602	(103,360)	(17,774)	128,468

The notes on pages 32 to 76 form an integral part of these financial statements.