

Consolidated Statement of Changes in Equity

For the year ended 30 April 2006

	Note	Reserves						Total HK\$'000
		Share capital HK\$'000	Share premium HK\$'000	Capital redemption reserve HK\$'000	Fixed asset revaluation reserve HK\$'000	Foreign currency translation reserve HK\$'000	Accumulated losses HK\$'000	
At 1 May 2004		22,742	79,517	258	443	-	(32,192)	70,768
Share issue expenses recognised directly in equity		-	(135)	-	-	-	-	(135)
Loss for the year		-	-	-	-	-	(24,914)	(24,914)
Total recognised income and expense for the year		-	(135)	-	-	-	(24,914)	(25,049)
Release upon disposal of fixed assets		-	-	-	(311)	-	311	-
Release upon deemed disposal of subsidiaries		-	-	-	(132)	-	-	(132)
Issue of shares - on share subscription		2,274	1,728	-	-	-	-	4,002
At 30 April 2005		25,016	81,110	258	-	-	(56,795)	49,589
Exchange differences arising on translation of foreign operations		-	-	-	-	(53)	-	(53)
Share of reserve movements of:								
Jointly-controlled entity		-	-	-	-	34	-	34
Associates		-	-	-	-	(41)	-	(41)
Share issue expenses	37(b) and 37(c)	-	(16,082)	-	-	-	-	(16,082)
Net expense recognised directly in equity		-	(16,082)	-	-	(60)	-	(16,142)
Loss for the year		-	-	-	-	-	(57,915)	(57,915)
Total recognised income and expense for the year		-	(16,082)	-	-	(60)	(57,915)	(74,057)
Capital reduction	37(a)	(24,916)	24,916	-	-	-	-	-
Share premium cancellation	37(a)	-	(24,916)	-	-	-	24,916	-
Issue of shares								
- on share subscription	37(b)	5,400	48,600	-	-	-	-	54,000
- on top-up placements	37(c)	91	128,308	-	-	-	-	128,399
Repurchase of shares	37(d)	(4)	(4,556)	-	-	-	-	(4,560)
At 30 April 2006		5,587	237,380	258	-	(60)	(89,794)	153,371