

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2006

	Equity component		Attributable to equity holders of the Company										Total
	Issued share capital	of a convertible note	Share premium account	Share option reserve	Capital redemption reserve	Capital reserve	Revaluation reserve	Reserve funds	Surplus reserve	Exchange		Total reserves	
										fluctuation reserve	Accumulated losses		
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 July 2004								*	**				
As previously reported	88,429	-	579,665	-	145	(12,483)	6,986	-	480	(32,485)	(310,728)	231,580	320,009
Prior year adjustments	-	-	-	-	-	-	(3,103)	-	-	-	1,133	(1,970)	(1,970)
As restated	88,429	-	579,665	-	145	(12,483)	3,883	-	480	(32,485)	(309,595)	229,610	318,039
Issue of shares	44,602	-	66,903	-	-	-	-	-	-	-	-	66,903	111,505
Share issue expenses	-	-	(6,687)	-	-	-	-	-	-	-	-	(6,687)	(6,687)
Exchange adjustments on translation of:													
- overseas subsidiaries	-	-	-	-	-	-	-	-	-	(570)	-	(570)	(570)
- overseas jointly-controlled entities	-	-	-	-	-	-	-	-	-	(1,059)	-	(1,059)	(1,059)
- overseas associates	-	-	-	-	-	-	-	-	-	655	-	655	655
Deferred tax credited to equity (as restated) (note 28)	-	-	-	-	-	-	30	-	-	-	-	30	30
Total income and expenses recognised directly in equity	-	-	-	-	-	-	30	-	-	(974)	-	(944)	(944)
Loss for the year (as restated)	-	-	-	-	-	-	-	-	-	-	(12,930)	(12,930)	(12,930)
Total income and expenses for the year	-	-	-	-	-	-	30	-	-	(974)	(12,930)	(13,874)	(13,874)
Transfer from associates	-	-	-	-	-	-	-	-	-	701	(12,830)	(12,129)	(12,129)
Transfer to a jointly-controlled entity	-	-	-	-	-	-	-	-	-	(701)	12,681	11,980	11,980
Transfer to a subsidiary	-	-	-	-	-	-	-	-	-	-	149	149	149
Transfer to reserves	-	-	-	-	-	12,483	-	-	-	-	(12,483)	-	-
Equity-settled share option arrangement	-	-	-	150	-	-	-	-	-	-	-	150	150
At 30 June 2005	133,031	-	639,881	150	145	-	3,913	-	480	(33,459)	(335,008)	276,102	409,133

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2006 (continued)

	Equity component		Attributable to equity holders of the Company										Total	
	Issued share capital	of a convertible note	Share premium account	Share option reserve	Capital redemption reserve	Capital reserve	Revaluation reserve	Reserve funds	Surplus reserve	Exchange fluctuation reserve	Accumulated losses	Total reserves		Total
At 1 July 2005														
As previously reported	133,031	-	639,881	-	145	-	7,039	-	480	(33,459)	(336,149)	277,937	410,968	
Prior year adjustments	-	-	-	150	-	-	(3,126)	-	-	-	1,141	(1,835)	(1,835)	
As restated	133,031	-	639,881	150	145	-	3,913	-	480	(33,459)	(335,008)	276,102	409,133	
Issue of a convertible note (note 27)	-	95	-	-	-	-	-	-	-	-	-	-	95	
Exchange adjustments on translation of:														
- overseas subsidiaries	-	-	-	-	-	-	-	-	-	(1,494)	-	(1,494)	(1,494)	
- overseas jointly-controlled entities	-	-	-	-	-	-	-	-	-	(1,050)	-	(1,050)	(1,050)	
- overseas associates	-	-	-	-	-	-	-	-	-	8,543	-	8,543	8,543	
Deferred tax credited to equity (note 28)	-	-	-	-	-	-	30	-	-	-	-	30	30	
Total income and expenses recognised directly in equity	-	-	-	-	-	-	30	-	-	5,999	-	6,029	6,029	
Profit for the year	-	-	-	-	-	-	-	-	-	-	5,215	5,215	5,215	
Total income and expenses for the year	-	-	-	-	-	-	30	-	-	5,999	5,215	11,244	11,244	
Transfer to reserves	-	-	-	-	-	-	-	495	-	-	(495)	-	-	
Equity-settled share option arrangement	-	-	-	394	-	-	-	-	-	-	-	394	394	
At 30 June 2006	133,031	95	639,881	544	145	-	3,943	495	480	(27,460)	(330,288)	287,740	420,866	

* In accordance with the relevant regulations in the People's Republic of China (the "PRC"), the Company's subsidiary established in the PRC is required to transfer a certain percentage of its profits after tax to the reserve funds. Subject to certain restrictions set out in the relevant PRC regulations and in the subsidiary's articles of association, the reserve funds may be used either to offset losses, or for capitalisation by way of paid-up capital.

** The surplus reserve represents an amount transferred from retained profits in accordance with statutory requirements and the articles of association of an associate in Taiwan. The surplus reserve may only be applied to make up any losses and for capitalisation by way of fully paid bonus issues of the shares of the associate in Taiwan.