

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2006

綜合權益變動表

截至二零零六年九月三十日止六個月

**Six months ended
30 September 2006 (Unaudited)**
截至二零零六年九月三十日止六個月(未經審核)
**Attributable to the equity
holders of the Company**

本公司股東應佔

		Share capital	Share premium account	Other reserves (Note a)	Retained profits/ (Accumulated losses)	Proposed final dividend	Total	Minority interests	Total equity
		股本	股份溢價賬	其他儲備	保留溢利/ (累計虧損)	撥派末期股息	合計	少數股東權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 April 2006	於二零零六年四月一日	2,355	89,517	7,838	(26,206)	-	73,504	-	73,504
Fair value adjustment for available-for-sale financial assets	有關可供銷售財務資產之公平值調整	-	-	(706)	-	-	(706)	-	(706)
Currency translation difference	貨幣匯兌差額	-	-	193	-	-	193	-	193
Net expenses recognised directly in equity loss for the period	直接於權益中確認之開支淨額期間虧損	-	-	(513)	-	-	(513)	-	(513)
Net income and expense recognised for the period	於期間內確認之收入及開支淨額	-	-	-	(49,130)	-	(49,130)	-	(49,130)
Share premium account transferred to retained profits	股份溢價賬撥入保留溢利	-	(66,000)	-	66,000	-	-	-	-
At 30 September 2006	於二零零六年九月三十日	2,355	23,517	7,325	(9,336)	-	23,861	-	23,861

Note
附註

16

**Six months ended
30 September 2005 (Unaudited)**
截至二零零五年九月三十日止六個月(未經審核)
**Attributable to the equity
holders of the Company**

本公司股東應佔

		Share capital	Share premium account	Other reserves (Note a)	Retained profits/ (Accumulated losses)	Proposed final dividend	Total	Minority interests	Total equity
		股本	股份溢價賬	其他儲備	保留溢利/ (累計虧損)	撥派末期股息	合計	少數股東權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 April 2005, as previously reported (Note b)	於二零零五年四月一日 (原先呈報) (附註b)	2,159	64,902	22,996	7,093	17,273	114,423	1,388	115,811
Opening adjustment	期初調整	-	-	(1,427)	-	-	(1,427)	-	(1,427)
At 1 April 2005, as restated	於二零零五年四月一日(經重列)	2,159	64,902	21,569	7,093	17,273	112,996	1,388	114,384
Fair value adjustment for available-for-sale financial assets	有關可供銷售財務資產之公平值調整	-	-	102	-	-	102	-	102
Currency translation difference	貨幣匯兌差額	-	-	239	-	-	239	-	239
Net income recognised directly in equity loss for the period	直接於權益中確認之收入淨額期間虧損	-	-	341	-	-	341	-	341
Net income and expense recognised for the period	於期間內確認之收入及開支淨額	-	-	-	(55,744)	-	(55,744)	1,087	(54,657)
Net income and expense recognised for the period	於期間內確認之收入及開支淨額	-	-	341	(55,744)	-	(55,403)	1,087	(54,316)
Issue of shares from exercise of warrants	因行使認股權證而發行股份	-	25	(12)	-	-	13	-	13
Payment of final dividend	派付末期股息	-	-	-	-	(17,273)	(17,273)	-	(17,273)
At 30 September 2005 (Restated)	於二零零五年九月三十日(經重列)	2,159	64,927	21,898	(48,651)	-	40,333	2,475	42,808

Notes:

- (a) Other reserves comprised of consolidation reserve, warrant reserve, exchange fluctuation reserve and available-for-sale financial assets fair value reserve.
- (b) Please refer to the Annual Report of the Company for the year ended 31 March 2006 for the details of the prior adjustments as at 1 April 2005.

附註:

- (a) 其他儲備包括綜合儲備、認股權證儲備、匯率波動儲備及可供銷售財務資產公平值儲備。
- (b) 有關於二零零五年四月一日之前期調整詳情，敬請參閱本公司截至二零零六年三月三十一日止年度之年報。

The accompanying notes form an integral part of these financial statements.

隨附之附註組成此等財務報表之一部份。