

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2006

	Attributable to equity holders of the parent						Total HK\$'000	Minority interests HK\$'000	Total HK\$'000
	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Share options reserve HK\$'000	Translation reserve HK\$'000	Accumulated losses HK\$'000			
At 1 April 2005	48,485	90,676	84,123	-	-	(186,687)	36,597	(18,396)	18,201
Loss for the year	-	-	-	-	-	(5,415)	(5,415)	(521)	(5,936)
Exchange differences arising from translation of overseas operations	-	-	-	-	(227)	-	(227)	-	(227)
Total recognised expense for the year	-	-	-	-	(227)	(5,415)	(5,642)	(521)	(6,163)
Recognition of equity- settled share based payments	-	-	-	749	-	-	749	-	749
Share options lapsed during the year	-	-	-	(107)	-	107	-	-	-
Capitalisation of loan from minority shareholders	-	-	-	-	-	-	-	35,000	35,000
At 31 March 2006 and 1 April 2006	48,485	90,676	84,123	642	(227)	(191,995)	31,704	16,083	47,787
Loss for the period	-	-	-	-	-	(3,443)	(3,443)	(5)	(3,448)
Exchange differences arising from translation of overseas operation	-	-	-	-	(189)	-	(189)	-	(189)
Total recognised expense for the period	-	-	-	-	(189)	(3,443)	(3,632)	(5)	(3,637)
Share options lapsed during the year	-	-	-	(107)	-	107	-	-	-
At 30 September 2006	<u>48,485</u>	<u>90,676</u>	<u>84,123</u>	<u>535</u>	<u>(416)</u>	<u>(195,331)</u>	<u>28,072</u>	<u>16,078</u>	<u>44,150</u>
At 1 April 2005	48,485	90,676	84,123	-	-	(186,687)	36,597	(18,396)	18,201
Loss for the period and total recognised expenses for the period	-	-	-	-	-	(6,321)	(6,321)	(512)	(6,833)
Recognition of equity- settled share based payments	-	-	-	749	-	-	749	-	749
Capitalisation of loan from minority shareholders	-	-	-	-	-	-	-	35,000	35,000
At 30 September 2005	<u>48,485</u>	<u>90,676</u>	<u>84,123</u>	<u>749</u>	<u>-</u>	<u>(193,008)</u>	<u>31,025</u>	<u>16,092</u>	<u>47,117</u>