

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

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For the year ended 31 March 2007

(Expressed in Hong Kong dollars)

	Attributable to equity holders of the Company						Total	Minority interests	Total equity
	Share capital	Share premium	Exchange fluctuation reserve	Capital reserve	Buildings revaluation reserve	Retained profits			
At 1 April 2005	48,373	112,967	(48,931)	27,828	18,604	256,343	415,184	—	415,184
Surplus on property revaluation	—	—	—	—	2,536	—	2,536	—	2,536
Currencies translation difference	—	—	6,475	—	—	—	6,475	—	6,475
Net income recognized directly in equity	—	—	6,475	—	2,536	—	9,011	—	9,011
Profit for the year	—	—	—	—	—	16,673	16,673	(864)	15,809
Total recognized income and expenses for the year	—	—	6,475	—	2,536	16,673	25,684	(864)	24,820
Capital contribution from a minority shareholder	—	—	—	—	—	—	—	921	921
Dividend paid	—	(2,419)	—	—	—	—	(2,419)	—	(2,419)
Transfer to capital reserve	—	—	—	696	—	(696)	—	—	—
At 31 March 2006	48,373	110,548	(42,456)	28,524	21,140	272,320	438,449	57	438,506
Currencies translation difference	—	—	12,935	—	—	—	12,935	—	12,935
Net income recognized directly in equity	—	—	12,935	—	—	—	12,935	—	12,935
Loss for the year	—	—	—	—	—	(37,219)	(37,219)	(57)	(37,276)
Total recognized income and expenses for the year	—	—	12,935	—	—	(37,219)	(24,284)	(57)	(24,341)
Issue of share by a way of rights issue	24,187	24,186	—	—	—	—	48,373	—	48,373
Share issue expenses	—	(1,280)	—	—	—	—	(1,280)	—	(1,280)
Transfer to capital reserve	—	—	—	316	—	(316)	—	—	—
At 31 March 2007	72,560	133,454	(29,521)	28,840	21,140	234,785	461,258	—	461,258

The accompanying notes form part of these financial statements.

