

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

	Attributable to shareholders of the Company						Minority interests HK\$'000	Total equity HK\$'000
	Share capital	Contributed surplus	Exchange fluctuation reserve	Revaluation reserve	Accumulated profits/(losses)	Total		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000		
At 1 April 2004	8,833	20,566	1	–	9,137	38,537	12,914	51,451
Net loss for the year	–	–	–	–	(823)	(823)	(4,558)	(5,381)
Total recognized income (expenses) for the year	–	–	–	–	(823)	(823)	(4,558)	(5,381)
Disposal of subsidiaries	–	–	–	–	–	–	(1,958)	(1,958)
Increase in percentage of subsidiaries	–	–	–	–	–	–	(1,524)	(1,524)
At 31 March 2005 and at beginning of year								
– as previously reported	8,833	20,566	1	–	8,314	37,714	4,874	42,588
Opening adjustment for adoption of HKASs 32 and 39	–	–	–	(1,337)	–	(1,337)	–	(1,337)
– as restated	8,833	20,566	1	(1,337)	8,314	36,377	4,874	41,251
Change in fair value of available-for-sale investments	–	–	–	94	–	94	–	94
Net income recognized directly in equity	–	–	–	94	–	94	–	94
Net loss for the year	–	–	–	–	(11,043)	(11,043)	(4,504)	(15,547)
Total recognized income (expenses) for the year	–	–	–	94	(11,043)	(10,949)	(4,504)	(15,453)
At 31 March 2006	8,833	20,566	1	(1,243)	(2,729)	25,428	370	25,798

Included in the figure for the accumulated profits/(losses) is an amount of HK\$4,088,000 (2005: accumulated profits of HK\$1,380,000) being the accumulated profits attributable to associates.