

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 March 2006

	Attributable to equity holders of the parent						Minority interests	Total equity
	Issued share capital	Share premium account*	Contributed surplus*	Reserve fund**	Exchange fluctuation reserve*	Accumulated losses*		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(note 21(a))							
At 1 April 2004	240,000	112,550	29,800	–	181	(208,901)	13	173,643
Exchange realignment and total income and expense for the year recognised directly in equity	–	–	–	–	1,278	–	–	1,278
Profit for the year	–	–	–	–	–	2,902	1	2,903
Total income and expense for the year	–	–	–	–	1,278	2,902	1	4,181
At 31 March 2005 and at 1 April 2005	240,000	112,550	29,800	–	1,459	(205,999)	14	177,824
Exchange realignment and total income and expense for the year recognised directly in equity	–	–	–	–	(963)	–	–	(963)
Profit for the year	–	–	–	–	–	3,665	–	3,665
Total income and expense for the year	–	–	–	–	(963)	3,665	–	2,702
Transfer to reserve fund	–	–	–	409	–	(409)	–	–
At 31 March 2006	240,000	112,550	29,800	409	496	(202,743)	14	180,526

The reserve fund is a statutory reserve required to be set up by enterprises operating in Taiwan. Pursuant to the relevant laws and regulations in Taiwan, a portion of the profits of the Group's subsidiary which is registered in Taiwan had been transferred to reserve fund, which is restricted as to use.

* These reserve accounts comprise the negative consolidated reserves of HK\$59,488,000 (2005: HK\$62,190,000) in the consolidated balance sheet.