

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

		Attributable to equity holders of the parent										
		Issued	Share	Fixed			Investment	Retained		Proposed	Minority	Total
		share	premium	Contributed	asset	property	Investment	profits/	final			Total
Notes		capital	account	surplus	revaluation	revaluation	revaluation	(accumulated	dividend	Total	interests	equity
		HK\$'000	HK\$'000	HK\$'000	reserve	reserve	reserve	losses)	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1 April 2004:												
		36,032	37,934	23,282	20,092	57,717	-	(115,064)	-	59,993	57	60,050
	2.4	-	-	-	-	-	-	(1,045)	-	(1,045)	-	(1,045)
		36,032	37,934	23,282	20,092	57,717	-	(116,109)	-	58,948	57	59,005
		-	-	-	16,926	18,807	-	-	-	35,733	-	35,733
		-	-	-	-	(75,261)	-	56,981	-	(18,280)	-	(18,280)
		-	-	-	(37,018)	-	-	37,018	-	-	-	-
		-	-	-	(20,092)	(56,454)	-	93,999	-	17,453	-	17,453
		-	-	-	-	-	-	28,176	-	28,176	487	28,663
		-	-	-	(20,092)	(56,454)	-	122,175	-	45,629	487	46,116
		-	-	-	-	-	-	-	-	-	(490)	(490)
	12	-	-	-	-	-	-	(3,603)	3,603	-	-	-
		36,032	37,934	23,282	-	1,263	-	2,463	3,603	104,577	54	104,631

Consolidated Statement of Changes in Equity

Year ended 31 March 2006

		Attributable to equity holders of the parent										
		Issued	Share	Fixed asset			Investment	Retained				
		share	premium	Contributed	revaluation	revaluation	revaluation	profits/	Proposed	Total	Minority	Total
Notes		capital	account	surplus	reserve	reserve	reserve	(accumulated	dividend	HK\$ '000	interests	equity
		HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000	losses)	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000
At 1 April 2005:												
		36,032	37,934	23,282	-	1,263	-	4,633	3,603	106,747	54	106,801
	2.4	-	-	-	-	-	-	(2,170)	-	(2,170)	-	(2,170)
	2.4	-	-	-	-	(1,263)	30	1,560	-	327	-	327
		36,032	37,934	23,282	-	-	30	4,023	3,603	104,904	54	104,958
Changes in the fair value of an available-for-sale investment												
		-	-	-	-	-	(30)	-	-	(30)	-	(30)
Total income and expense for the year recognised												
		-	-	-	-	-	(30)	-	-	(30)	-	(30)
		-	-	-	-	-	-	(11,027)	-	(11,027)	14	(11,013)
Total income and expense for the year												
		-	-	-	-	-	(30)	(11,027)	-	(11,057)	14	(11,043)
	12	-	-	-	-	-	-	-	(3,603)	(3,603)	-	(3,603)
	12	-	-	(3,603)	-	-	-	-	3,603	-	-	-
At 31 March 2006												
		36,032	37,934*	19,679*	-*	-*	-*	(7,004)*	3,603	90,244	68	90,312

* These reserve accounts comprise the consolidated reserves of HK\$50,609,000 (2005: HK\$64,942,000 (restated)) in the consolidated balance sheet.