

Consolidated Summary Statement of Changes in Equity

Year ended 31 March 2006

| | Notes | 2006 HK\$'000 | 2005 HK\$'000 (Restated) |
|--|------------|------------------|--------------------------------|
| Total equity at 1 April | | | |
| As previously reported | | 312,349 | 264,773 |
| Prior year adjustment | 2.4(b) | (4,000) | (4,000) |
| As restated | | 308,349 | 260,773 |
| Surplus on revaluation of buildings, net | 13 & 31(a) | 1,575 | 4,121 |
| Deferred tax relating to revaluation of buildings | 31(a) | (353) | (1,070) |
| Exchange differences on translation of the financial statements of foreign entities | 31(a) | 1,994 | (144) |
| Total income and expense for the year recognised directly in equity | | 3,216 | 2,907 |
| Profit/(loss) for the year attributable to equity holders | 31(a) | (37,180) | 32,241 |
| Total income and expense for the year | | (33,964) | 35,148 |
| Issue of shares, including share premium | | – | 20,000 |
| Share issue expenses | 29 | – | (572) |
| Equity-settled share option arrangements | 30 | 4,992 | – |
| Dividend | | (9,375) | (7,000) |
| Total equity at 31 March | | 270,002 | 308,349 |