

## Consolidated Statement of Changes in Equity

For the year ended 31 March 2006

	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Contributed surplus HK\$'000	Exchange reserve HK\$'000	Retained earnings/ (accumulated losses) HK\$'000	Total equity HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 April 2004	22,900	133,717	6,116	4,839	–	181,120	348,692	–	348,692
Effect on adoption of HKAS 1	–	–	–	–	–	–	–	74,566	74,566
At 1 April 2004, as restated	22,900	133,717	6,116	4,839	–	181,120	348,692	74,566	423,258
Release on disposal of subsidiaries	–	–	(1,640)	–	–	1,640	–	(52,383)	(52,383)
Acquisition of a subsidiary	–	–	–	–	–	–	–	208,645	208,645
Net loss for the year	–	–	–	–	–	(75,823)	(75,823)	(10,219)	(86,042)
At 31 March 2005 and 1 April 2005	22,900	133,717	4,476	4,839	–	106,937	272,869	220,609	493,478
Exchange differences	–	–	–	–	3,123	–	3,123	–	3,123
Acquisition of a subsidiary	–	–	–	–	–	–	–	(20)	(20)
Net profit/(loss) for the year	–	–	–	–	–	4,669	4,669	(482)	4,187
At 31 March 2006	22,900	133,717	4,476	4,839	3,123	111,606	280,661	220,107	500,768