

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Six months ended 30 September 2006

	Attributable to equity holders of the parent							Minority interests HK\$'000 (Unaudited)	Total equity HK\$'000 (Unaudited)
	Issued share capital HK\$'000 (Unaudited)	Share premium account* HK\$'000 (Unaudited)	Contributed surplus* HK\$'000 (Unaudited)	Reserve fund** HK\$'000 (Unaudited)	Exchange fluctuation reserve* HK\$'000 (Unaudited)	Accumulated losses* HK\$'000 (Unaudited)	Total HK\$'000 (Unaudited)		
At 1 April 2006	240,000	112,550	29,800	409	496	(202,743)	180,512	14	180,526
Exchange realignment and total income and expense for the period recognised directly in equity	-	-	-	-	(1,045)	-	(1,045)	-	(1,045)
Loss for the period	-	-	-	-	-	(1,052)	(1,052)	(1)	(1,053)
Total income and expense for the period	-	-	-	-	(1,045)	(1,052)	(2,097)	(1)	(2,098)
Transfer to reserve fund	-	-	-	1,067	-	(1,067)	-	-	-
At 30 September 2006	<u>240,000</u>	<u>112,550</u>	<u>29,800</u>	<u>1,476</u>	<u>(549)</u>	<u>(204,862)</u>	<u>178,415</u>	<u>13</u>	<u>178,428</u>
At 1 April 2005	240,000	112,550	29,800	-	1,459	(205,999)	177,810	14	177,824
Exchange realignment and total income and expense for the period recognised directly in equity	-	-	-	-	(1,277)	-	(1,277)	-	(1,277)
Profit for the period	-	-	-	-	-	6,461	6,461	-	6,461
Total income and expense for the period	-	-	-	-	(1,277)	6,461	5,184	-	5,184
At 30 September 2005	<u>240,000</u>	<u>112,550</u>	<u>29,800</u>	<u>-</u>	<u>182</u>	<u>(199,538)</u>	<u>182,994</u>	<u>14</u>	<u>183,008</u>

\* These reserve accounts comprise the negative consolidated reserves of HK\$61,585,000 (2005: HK\$57,006,000) in the unaudited condensed consolidated balance sheet.

# 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 subsidiaries which are registered in Taiwan had been transferred to reserve fund, which is restricted as to use.