

Consolidated Statement of Changes in Equity

For the year ended 31 March 2007

	Share capital HK\$'000	Share premium HK\$'000	Contributed surplus HK\$'000	Foreign currency translation reserve HK\$'000	Investment revaluation reserve HK\$'000	Accumulated profits/ (losses) HK\$'000	Attributable to equity holders of the Company HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 1 April 2005	8,833	–	20,566	1	(1,337)	8,314	36,377	4,874	41,251
Change in fair value of available-for-sale investments	–	–	–	–	94	–	94	–	94
Income recognised directly in equity	–	–	–	–	94	–	94	–	94
Loss for the year	–	–	–	–	–	(11,043)	(11,043)	(4,504)	(15,547)
Total recognised income and expenses for the year	–	–	–	–	94	(11,043)	(10,949)	(4,504)	(15,453)
At 31 March 2006	8,833	–	20,566	1	(1,243)	(2,729)	25,428	370	25,798
Change in fair value of available-for-sale investments	–	–	–	–	2,517	–	2,517	–	2,517
Income recognised directly in equity	–	–	–	–	2,517	–	2,517	–	2,517
Transfer to profit or loss on disposal of subsidiaries	–	–	–	(1)	–	–	(1)	–	(1)
Loss for the year	–	–	–	–	–	(14,440)	(14,440)	504	(13,936)
Total recognised income and expenses for the year	–	–	–	(1)	2,517	(14,440)	(11,924)	504	(11,420)
Disposal of subsidiaries	–	–	–	–	–	–	–	(874)	(874)
Issue of shares in placing arrangement	1,500	6,750	–	–	–	–	8,250	–	8,250
Share issue expenses	–	(210)	–	–	–	–	(210)	–	(210)
At 31 March 2007	10,333	6,540	20,566	–	1,274	(17,169)	21,544	–	21,544

The accompanying notes form part of these financial statements.