



Pro Forma Combined Statement of Changes in Equity

Year ended 30 September 2004

	Notes	2004 HK\$'000	2003 HK\$'000
Shareholders' equity brought forward			
– as previously reported		29,267	(95,204)
– effect on adoption of revised SSAP 12		20	(58)
– as restated		29,287	(95,262)
Proceeds from issue of new shares		42,039	89,994
Costs on issue of new shares	29	(598)	(1,155)
Net profit for the year	29	15,442	35,710
Shareholders' equity carried forward		86,170	29,287

The notes on pages 33 to 75 form an integral part of these financial statements.