



CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Unaudited						
	Attributable to equity holders of the Company						
	Share capital HK\$'000	Share premium HK\$'000	Contributed surplus HK\$'000	Employee share-based compensation reserves HK\$'000	Retained earnings/ (accumulated losses) HK\$'000	Minority interests HK\$'000	Total HK\$'000
Balance at 1 April 2004, as previously reported as equity	116,499	1,718,244	1,040,649	-	(2,647,504)	-	227,888
Balance at 1 April 2004, as previously reported separately as minority interests	-	-	-	-	-	156	156
Effect of changes in accounting policies	-	-	-	-	(37,069)	-	(37,069)
Balance at 1 April 2004, as restated	116,499	1,718,244	1,040,649	-	(2,684,573)	156	190,975
Distributable reserves arising from capital reduction	(110,674)	-	110,674	-	-	-	-
Transfer to distributable reserves	-	(1,718,244)	1,718,244	-	-	-	-
Transfer to accumulated losses	-	-	(2,669,973)	-	2,669,973	-	-
Loss for the period	-	-	-	-	(4,057)	(24)	(4,081)
Balance at 30 September 2004	5,825	-	199,594	-	(18,657)	132	186,894
Balance at 1 April 2005, as previously reported as equity	8,737	23,159	199,594	-	37,625	-	269,115
Balance at 1 April 2005, as previously reported separately as minority interests	-	-	-	-	-	65	65
Effect of changes in accounting policies	-	-	-	191	(16,801)	-	(16,610)
Balance at 1 April 2005, as restated	8,737	23,159	199,594	191	20,824	65	252,570
Issue of shares	1,160	12,760	-	-	-	-	13,920
Share issue expenses	-	(584)	-	-	-	-	(584)
Share-based compensation expenses	-	-	-	1,728	-	-	1,728
Loss for the period	-	-	-	-	(23,144)	(7)	(23,151)
Balance at 30 September 2005	9,897	35,335	199,594	1,919	(2,320)	58	244,483