

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2004 (Unaudited)

	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Contributed surplus HK\$'000	Retained profits HK\$'000	Total HK\$'000
At 1 April 2004	23,940	53,127	–	3,156	82,001	162,224
Net profit for the period	–	–	–	–	455	455
At 30 September 2004	<u>23,940</u>	<u>53,127</u>	<u>–</u>	<u>3,156</u>	<u>82,456</u>	<u>162,679</u>

For the six months ended 30 September 2005 (Unaudited)

As 1 April 2005						
At originally stated	23,940	53,127	–	3,156	80,979	161,202
Opening balance adjustments under HKFRSs:						
Adoption of HKAS 39	–	–	–	–	4,279	4,279
Adoption of HKFRS 2	–	–	5,291	–	(5,291)	–
As restated	<u>23,940</u>	<u>53,127</u>	<u>5,291</u>	<u>3,156</u>	<u>79,967</u>	<u>165,481</u>
Increase in fair value of convertible bond	–	–	–	–	(1,577)	(1,577)
Employee share option scheme	–	–	1,328	–	(1,328)	–
Profit for the period	–	–	–	–	15,344	15,344
At 30 September 2005	<u>23,940</u>	<u>53,127</u>	<u>6,619</u>	<u>3,156</u>	<u>92,406</u>	<u>179,248</u>