

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the parent						
	Share premium	Capital reserve	Translation reserve	Share		Total	Minority interests
				options reserve	Accumulated losses		
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
At 1 April 2005							
– as originally stated	38,445	403,851	3,426	–	(378,234)	67,488	3,317
Effect of changes in accounting policies (Note 2)	–	–	–	375	(375)	–	–
– as restated	38,445	403,851	3,426	375	(378,609)	67,488	3,317
Exchange differences arising on translation of foreign operations	–	–	1,832	–	–	1,832	–
Net income (expenses) recognised directly in equity	38,445	403,851	5,258	375	(378,609)	69,320	3,317
Profit for the period	–	–	–	–	7,387	7,387	236
Total recognised income and expenses for the period	38,445	403,851	5,258	375	(371,222)	76,707	3,553
Recognition of equity-settled share based payments	–	–	–	113	–	113	–
At 30 September 2005	38,445	403,851	5,258	488	(371,222)	76,820	3,553



CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(Continued)

	Attributable to equity holders of the parent						Minority interests HK\$'000
	Share premium HK\$'000	Capital reserve HK\$'000	Translation reserve HK\$'000	Share		Total HK\$'000	
				options reserve HK\$'000	Accumulated losses HK\$'000		
At 1 April 2004	26,725	403,551	3,361	-	(359,813)	73,824	-
Issue of shares on exercise of warrants	11,720	-	-	-	-	11,720	-
Exchange differences arising on translation of foreign operations	-	-	(2)	-	-	(2)	-
Release upon disposal of a subsidiary	-	300	-	-	-	300	-
Net income (expenses) recognised directly in equity	38,445	403,851	3,359	-	(359,813)	85,842	-
Loss for the period	-	-	-	-	(13,453)	(13,453)	-
At 30 September 2004	38,445	403,851	3,359	-	(373,266)	72,389	-