

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 September 2005

|  | Note  | Reserves      |                |                                 |                              | Retained profits | Total          |
|--|-------|---------------|----------------|---------------------------------|------------------------------|------------------|----------------|
|  |       | Share capital | Share premium  | Fixed asset revaluation reserve | Exchange fluctuation reserve |                  |                |
|  |       | HK\$'000      | HK\$'000       | HK\$'000                        | HK\$'000                     | HK\$'000         | HK\$'000       |
| At 1 October 2003  |       |               |                |                                 |                              |                  |                |
| - as previously reported   |       | 7,716         | 133,304        | 26,649                          | -                            | 210,243          | 377,912        |
| - prior period adjustments in respect of deferred taxation                                     |       | -             | -              | (7,384)                         | -                            | 397              | (6,987)        |
| - as restated  |       | 7,716         | 133,304        | 19,265                          | -                            | 210,640          | 370,925        |
| Shares issued on exercise of warrants  | 24    | 29            | 1,818          | -                               | -                            | -                | 1,847          |
| Surplus on revaluation of leasehold land and buildings   | 13    | -             | -              | 24,101                          | -                            | -                | 24,101         |
| Surplus on revaluation of leasehold land and buildings shared by minority shareholders         |       | -             | -              | (68)                            | -                            | -                | (68)           |
| Reversal of revaluation surplus upon write-off of fixed assets                                 |       | -             | -              | (2,623)                         | -                            | -                | (2,623)        |
| Reversal of revaluation surplus upon write-off of fixed assets shared by minority shareholders |       | -             | -              | 26                              | -                            | -                | 26             |
| Effect on deferred taxation  | 23(a) | -             | -              | (7,307)                         | -                            | -                | (7,307)        |
| Effect on deferred taxation shared by minority shareholders                                    |       | -             | -              | 19                              | -                            | -                | 19             |
| Net profit for the year  |       | -             | -              | -                               | -                            | 66,897           | 66,897         |
| Dividends paid   | 11    | -             | -              | -                               | -                            | (29,759)         | (29,759)       |
| At 30 September 2004   |       | <u>7,745</u>  | <u>135,122</u> | <u>33,413</u>                   | <u>-</u>                     | <u>247,778</u>   | <u>424,058</u> |
| Representing:  |       |               |                |                                 |                              |                  |                |
| At 30 September 2004 after proposed final dividend   |       |               |                |                                 |                              |                  | 416,313        |
| Proposed final dividend  | 11    |               |                |                                 |                              |                  | 7,745          |
| Shareholders' funds  |       |               |                |                                 |                              |                  | <u>424,058</u> |

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For the year ended 30 September 2005

|                             | Note  | Reserves                     |                              |   |  |                                 | Total<br>HK\$'000 |
|-----------------------------|-------|------------------------------|------------------------------|---|--|---------------------------------|-------------------|
|                             |       | Share<br>capital<br>HK\$'000 | Share<br>premium<br>HK\$'000 | Fixed asset<br>revaluation<br>reserve<br>HK\$'000 | Exchange<br>fluctuation<br>reserve<br>HK\$'000 | Retained<br>profits<br>HK\$'000 |                   |
| At 1 October 2004           |       | 7,745                        | 135,122                      | 33,413  | -  | 247,778                         | 424,058           |
| Shares issued on            |       |                              |                              |   |  |                                 |                   |
| exercise of warrants        | 24    | 1                            | 64                           | -   | -  | -                               | 65                |
| Deficit on revaluation of   |       |                              |                              |   |  |                                 |                   |
| leasehold land              |       |                              |                              |   |  |                                 |                   |
| and buildings               | 13    | -                            | -                            | (3,749)   | -  | -                               | (3,749)           |
| Deficit on revaluation      |       |                              |                              |   |  |                                 |                   |
| of leasehold land           |       |                              |                              |   |  |                                 |                   |
| and buildings shared        |       |                              |                              |   |  |                                 |                   |
| by minority shareholders    |       | -                            | -                            | 48  | -  | -                               | 48                |
| Effect on deferred taxation | 23(a) | -                            | -                            | 2,362   | -  | -                               | 2,362             |
| Effect on deferred taxation |       |                              |                              |   |  |                                 |                   |
| shared by minority          |       |                              |                              |   |  |                                 |                   |
| shareholders                |       | -                            | -                            | (24)  | -  | -                               | (24)              |
| Exchange differences        |       |                              |                              |   |  |                                 |                   |
| on translation of           |       |                              |                              |   |  |                                 |                   |
| financial statements of     |       |                              |                              |   |  |                                 |                   |
| subsidiaries outside        |       |                              |                              |   |  |                                 |                   |
| Hong Kong                   |       | -                            | -                            | -   | 12,672   | -                               | 12,672            |
| Net profit for the year     |       | -                            | -                            | -   | -  | 69,000                          | 69,000            |
| Dividends paid              | 11    | -                            | -                            | -   | -  | (16,265)                        | (16,265)          |
| At 30 September 2005        |       | <u>7,746</u>                 | <u>135,186</u>               | <u>32,050</u>                                     | <u>12,672</u>                                  | <u>300,513</u>                  | <u>488,167</u>    |
| Representing:               |       |                              |                              |   |  |                                 |                   |
| At 30 September 2005        |       |                              |                              |   |  |                                 |                   |
| after proposed              |       |                              |                              |   |  |                                 |                   |
| final dividend              |       |                              |                              |   |  |                                 | 488,167           |
| Proposed final dividend     | 11    |                              |                              |   |  |                                 | -                 |
| Shareholders' funds         |       |                              |                              |   |  |                                 | <u>488,167</u>    |