CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ened 30 September 2005

	Equity attributable to equity holders of the Company			Minority interests	Total equity
	21		(Accumulated losses)/		
	Share capital	Other reserves	Retained profits		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance at 1 October 2003	41,200	13,895	16,850	_	71,945
Revaluation on properties	_	498	_	_	498
Disposal of properties	_	(220)	220	_	_
Share issue expenses	_	(646)	_	_	(646)
Currency translation		162	128		290
Net income recognised directly in equity	_	(206)	348	_	142
Loss for the year			(21,468)		(21,468)
Total recognised income and expense					
for the year	_	(206)	(21,120)	_	(21,326)
Proceeds from shares issued	61,800				61,800
Balance at 30 September 2004	103,000	13,689	(4,270)		112,419
	Equity at	tributable to e	equity	Minority	Total
	holders of the Company			interests	equity
	Share	Other	Accumulated		
	capital	reserves	losses		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
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Balance at 1 October 2004	103,000	13,689	(4,270)	_	112,419
Balance at 1 October 2004 Acquisition of subsidiaries	103,000	13,689	(4,270) —	937	
	103,000	13,689 — (1,920)	(4,270) — 1,920	_	112,419
Acquisition of subsidiaries	103,000	_	_	_	112,419
Acquisition of subsidiaries Disposal of subsidiaries	103,000	— (1,920)	_	_	112,419 937 —
Acquisition of subsidiaries Disposal of subsidiaries Currency translation	103,000	(1,920) (5)	1,920 —	937 — —	112,419 937 — (5)
Acquisition of subsidiaries Disposal of subsidiaries Currency translation Net income recognised directly in equity	103,000	(1,920) (5)	1,920 ————————————————————————————————————	937 — — — 937	112,419 937 — (5) 932
Acquisition of subsidiaries Disposal of subsidiaries Currency translation Net income recognised directly in equity Loss for the year	103,000	(1,920) (5)	1,920 ————————————————————————————————————	937 — — — 937	937 — (5) 932
Acquisition of subsidiaries Disposal of subsidiaries Currency translation Net income recognised directly in equity Loss for the year Total recognised income and expense	103,000	(1,920) (5) (1,925)	1,920 ————————————————————————————————————	937 ————————————————————————————————————	937 — (5) 932 (58,205)
Acquisition of subsidiaries Disposal of subsidiaries Currency translation Net income recognised directly in equity Loss for the year Total recognised income and expense for the year		(1,920) (5) (1,925) (1,925)	1,920 ————————————————————————————————————	937 ————————————————————————————————————	937 — (5) 932 (58,205) — (57,273)

Details of other reserves are set out in note 25 to the financial statements.