

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 September 2005

	Equity attributable to equity holders of the Company			Minority interests	Total equity
	Share capital	Other reserves	(Accumulated losses)/		
			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 attributable to equity holders of the Company			Minority interests	Total equity
	Share capital	Other reserves	Accumulated		
			losses		
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
Balance at 1 October 2004	103,000	13,689	(4,270)	—	112,419
Acquisition of subsidiaries	—	—	—	937	937
Disposal of subsidiaries	—	(1,920)	1,920	—	—
Currency translation	—	(5)	—	—	(5)
Net income recognised directly in equity	—	(1,925)	1,920	937	932
Loss for the year	—	—	(57,890)	(315)	(58,205)
Total recognised income and expense for the year	—	(1,925)	(55,970)	622	(57,273)
New shares issued	12,000	6,000	—	—	18,000
Balance at 30 September 2005	115,000	17,764	(60,240)	622	73,146

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