

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2006
(Expressed in Hong Kong dollars)

	Issued share capital \$'000	Share-based premium \$'000	Share-based compensation reserve \$'000	Legal reserve \$'000	Foreign exchange revaluation reserve \$'000	Revaluation reserve \$'000	Accumulated losses \$'000	Total \$'000
At 1 July 2004, as previously reported	11,319	122,226	-	3,090	1,643	23,997	(72,728)	89,547
Prior year adjustment arising from adoption of HKAS 17 (note 2(c))	-	-	-	-	-	(1,141)	-	(1,141)
At 1 July 2004, as restated	11,319	122,226	-	3,090	1,643	22,856	(72,728)	88,406
Transfer between reserves (restated)	-	-	-	-	-	(1,787)	1,787	-
Profit for the year (restated)	-	-	-	-	-	-	5,994	5,994
Placing of shares	2,000	-	-	-	-	-	-	2,000
Premium on placing of shares	-	6,400	-	-	-	-	-	6,400
Share issue expenses	-	(97)	-	-	-	-	-	(97)
At 30 June 2005, as restated	<u>13,319</u>	<u>128,529</u>	<u>-</u>	<u>3,090</u>	<u>1,643</u>	<u>21,069</u>	<u>(64,947)</u>	<u>102,703</u>
At 1 July 2005, as previously reported	13,319	128,529	-	3,090	1,643	22,119	(64,947)	103,753
Prior year adjustment arising from adoption of HKAS 17 (note 2(c))	-	-	-	-	-	(1,050)	-	(1,050)
At 1 July 2005, as restated	13,319	128,529	-	3,090	1,643	21,069	(64,947)	102,703
Exchange differences on translation of financial statements of overseas subsidiaries	-	-	-	-	1,291	-	-	1,291
Transfer between reserves	-	-	-	-	-	(1,864)	1,864	-
Equity settled share-based transaction	-	-	1,646	-	-	-	-	1,646
Loss for the year	-	-	-	-	-	-	(6,130)	(6,130)
At 30 June 2006	<u>13,319</u>	<u>128,529</u>	<u>1,646</u>	<u>3,090</u>	<u>2,934</u>	<u>19,205</u>	<u>(69,213)</u>	<u>99,510</u>