

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 August 2006

	Note	2006 HK\$'000	2005 HK\$'000 (restated)
Total equity as at beginning of the year			
– as previously reported		970,633	1,175,698
– opening balance adjustment arising from adoption of HKAS 32 and HKAS 39	2(c)	6,609	–
As restated, after opening balance adjustment		977,242	1,175,698
Net loss recognised directly in equity:			
Exchange adjustments on translation of the financial statements of subsidiaries		(183)	(143)
Loss attributable to shareholders			
– as previously reported		–	(206,352)
– prior year adjustment arising from adoption of HKFRS 2	2(a)	–	(6,965)
Net loss for the year (2005: as restated)		(92,241)	(213,317)
Total recognised loss for the year (2005: restated)		(92,424)	(213,460)
Movements in equity arising from capital transactions:			
Equity settled share-based transaction	2(a)	6,823	6,965
Shares issued upon exercise of options/warrants		13	1,430
Total equity as at the end of the year		891,654	970,633

The notes on pages 45 to 87 form part of these financial statements.