

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

As at 30 September 2006

	Unaudited							
	Attributable to equity holders of the Company							
	Share capital	Convertible notes	Share premium	Con-tributed surplus	Employee share-based compensation reserves	Retained earnings/(accu-mulated losses)	Minority interests	Total
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
Balance at 1 April 2005	8,737	–	23,159	199,594	191	20,824	65	252,570
Issue of shares	1,160	–	12,760	–	–	–	–	13,920
Share issue expenses	–	–	(584)	–	–	–	–	(584)
Share-based compensation expenses	–	–	–	–	1,728	–	–	1,728
Loss for the period	–	–	–	–	–	(23,144)	(7)	(23,151)
Balance at 30 September 2005	<u>9,897</u>	<u>–</u>	<u>35,335</u>	<u>199,594</u>	<u>1,919</u>	<u>(2,320)</u>	<u>58</u>	<u>244,483</u>
Balance at 1 April 2006	<b>29,737</b>	<b>17,711</b>	<b>158,856</b>	<b>199,594</b>	<b>1,707</b>	<b>19,464</b>	<b>57</b>	<b>427,126</b>
Issue of shares	–	–	–	–	–	–	–	–
– exercise of share options	<b>80</b>	<b>–</b>	<b>1,211</b>	<b>–</b>	<b>(619)</b>	<b>–</b>	<b>–</b>	<b>672</b>
– conversion of convertible notes	<b>5,667</b>	<b>(5,474)</b>	<b>44,186</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>44,379</b>
Loss for the period	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>(2,717)</u>	<u>–</u>	<u>(2,717)</u>
Balance at 30 September 2006	<u><b>35,484</b></u>	<u><b>12,237</b></u>	<u><b>204,253</b></u>	<u><b>199,594</b></u>	<u><b>1,088</b></u>	<u><b>16,747</b></u>	<u><b>57</b></u>	<u><b>469,460</b></u>