Consolidated Statement of Changes in Equity Year Ended 30 September

Balance at 1 October 2004, 125,000 1,194,757 8,618 20,000 1,348,373 Effect of adoption of HK(SIC)-Int 21 - (209,082) - - (209,082) Balance at 1 October 2004, as restated 125,000 985,675 8,618 20,000 1,139,293 Surplus on revaluation of - - 370,400 - - 370,400 Deferred tax charged for the year - (64,820) - - 305,580 Profit for the year - - 38,021 - 38,021 Total recognised income for the year - - (20,000) (20,000) 2005 interim dividend paid - - (20,000) (20,000) 2005 final dividend proposed - - (27,500) - - Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394 Effect of adoption of HKAS 40 - (1,291,255) 1,291,255 - - -	tal 00
Effect of adoption of HK(SIC)-Int 21 - (209,082) - - (209,082) Balance at 1 October 2004, as restated 125,000 985,675 8,618 20,000 1,139,292 Surplus on revaluation of investment properties - 370,400 - - 370,400 Deferred tax charged for the year - (64,820) - - 305,580 Net income recognised directly in equity - 305,580 - - 305,580 Profit for the year - - 38,021 - 343,60 2004 final dividend paid - - (12,500 27,500 - 2005 interim dividend paid - - (12,500 - - - Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	
Balance at 1 October 2004, as restated 125,000 985,675 8,618 20,000 1,139,293 Surplus on revaluation of investment properties - 370,400 - - 370,400 Deferred tax charged for the year - (64,820) - - (64,820) Net income recognised directly in equity - 305,580 - - 305,580 Profit for the year - - 38,021 - 343,602 2004 final dividend paid - - (12,500) - (12,500) 2005 final dividend proposed - - (12,500) - - Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	75
Surplus on revaluation of investment properties $ 370,400$ $ 370,400$ Deferred tax charged for the year $ (64,820)$ $ (64,820)$ Net income recognised directly in equity $ 305,580$ $ 305,580$ Profit for the year $ 38,021$ $ 386,021$ Total recognised income for the year $ 305,580$ $38,021$ $ 343,600$ 2004 final dividend paid $ (12,500)$ $ (12,500)$ 2005 final dividend proposed $ (27,500)$ $27,500$ $-$ Balance at 30 September 2005, as restated $125,000$ $1,291,255$ $6,639$ $27,500$ $1,450,394$	82)
investment properties $ 370,400$ $ 370,400$ Deferred tax charged for the year $ (64,820)$ $ (64,820)$ Net income recognised directly in equity $ 305,580$ $ 305,580$ $ 305,580$ Profit for the year $ 38,021$ $ 38,021$ $ 343,600$ 2004 final dividend paid $ (20,000)$ $(20,000)$ $(20,000)$ 2005 final dividend paid $ (12,500)$ $ (12,500)$ 2005 final dividend proposed $ (27,500)$ $27,500$ $-$ Balance at 30 September 2005, as restated $125,000$ $1,291,255$ $6,639$ $27,500$ $1,450,394$	93
Net income recognised directly in equity - 305,580 - - 305,580 Profit for the year - - 38,021 - 38,021 - 38,021 Total recognised income for the year - 305,580 38,021 - 343,607 2004 final dividend paid - - - (20,000) (20,000) 2005 interim dividend paid - - - (12,500) - (12,500) - 2005 final dividend proposed - - - (27,500) -	00
Profit for the year - - 38,021 - 38,021 - 38,021 Total recognised income for the year - 305,580 38,021 - 343,607 2004 final dividend paid - - - (20,000) (20,000 2005 interim dividend paid - - (12,500) - (12,500 2005 final dividend proposed - - (27,500 - - - 305,580 (1,979) 7,500 311,107 Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	20)
Total recognised income for the year - 305,580 38,021 - 343,607 2004 final dividend paid - - - (20,000) (20,000) 2005 interim dividend paid - - (12,500) - (12,500) 2005 final dividend proposed - - (27,500) - (12,500) 2005 final dividend proposed - - (27,500) 27,500 - - Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	80
2004 final dividend paid - - - (20,000) (20,000) 2005 interim dividend paid - - (12,500) - (12,500) 2005 final dividend proposed - - (27,500) 27,500 - - 2005 final dividend proposed - - (27,500) 27,500 - - Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	21
2005 interim dividend paid - - (12,500) - (12,500) 2005 final dividend proposed - - (27,500) 27,500 - - - 305,580 (1,979) 7,500 311,100 Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	01
2005 final dividend proposed - - (27,500) 27,500 - - 305,580 (1,979) 7,500 311,100 Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	00)
- 305,580 (1,979) 7,500 311,100 Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	00)
Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	
Balance at 30 September 2005, as restated 125,000 1,291,255 6,639 27,500 1,450,394	
Effect of adoption of HKAS 40 – (1,291,255) 1,291,255 – – –	
Balance at 1 October 2005, as adjusted 125,000 - 1,297,894 27,500 1,450,394	94
Profit for the year – – 292,952 – 292,952	52
2005 final dividend paid – – – (27,500) (27,500	00)
2006 interim dividend paid – – (17,500) – (17,500	00)
2006 final dividend proposed – – (32,500) 32,500 –	
Balance at 30 September 2006 125,000 - 1,540,846 32,500 1,698,340	— 46