

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 September 2004

	Notes	2004 HK\$'000	2003 HK\$'000
Total equity at 1 October		71,945	75,478
Surplus/(Deficit) on revaluation of land and buildings	21	498	(174)
Net gains and losses not recognised in the consolidated income statement		498	(174)
Issue of new shares by way of rights issue	19	61,800	—
Issue of new shares from exercise of share options	19	—	1,200
Premium arising from issue of new shares pursuant to exercise of share options	21	—	4,020
Share issue expenses	21	(646)	—
Exchange difference	21	290	(376)
Loss attributable to shareholders	21	(21,468)	(4,203)
Dividends		—	(4,000)
Total equity at 30 September		112,419	71,945