

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

	Attributable to equity holders of the Company									
	Capital				Share			Total	Minority interests	Total equity
	Share capital	Share premium	redemption reserve	Contributed surplus	option reserve	Translation reserve	Accumulated losses			
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 1st April, 2004	11	564,363	666	514,191	-	6,021	(736,673)	348,579	1,925	350,504
Exchange difference arising on translation of overseas operations	-	-	-	-	-	56	-	56	5	61
Distribution to a minority shareholder upon winding up of a subsidiary	-	-	-	-	-	-	-	-	(53)	(53)
Acquisition of additional interests in a subsidiary from a minority shareholder	-	-	-	-	-	-	-	-	(1,871)	(1,871)
Profit (loss) for the period	-	-	-	-	-	-	15,653	15,653	(6)	15,647
<b>At 30th September, 2004</b>	<b>11</b>	<b>564,363</b>	<b>666</b>	<b>514,191</b>	<b>-</b>	<b>6,077</b>	<b>(721,020)</b>	<b>364,288</b>	<b>-</b>	<b>364,288</b>
At 1st April, 2005, as originally stated	93	1,254,982	666	514,191	-	6,175	(719,077)	1,057,030	(451)	1,056,579
Effects of changes in accounting policies (notes 2(b), 2(c) and 2(d))	-	-	-	-	-	-	33,966	33,966	30,340	64,306
<b>As restated</b>	<b>93</b>	<b>1,254,982</b>	<b>666</b>	<b>514,191</b>	<b>-</b>	<b>6,175</b>	<b>(685,111)</b>	<b>1,090,996</b>	<b>29,889</b>	<b>1,120,885</b>
Exchange difference arising on translation of overseas operations	-	-	-	-	-	6,559	-	6,559	-	6,559
Contribution from minority shareholders	-	-	-	-	-	-	-	-	23	23
Gain on fair value of interest-free loans	-	-	-	-	-	-	-	-	58,301	58,301
Recognition of equity-settled share-based payment	-	-	-	-	3,964	-	-	3,964	-	3,964
Profit (loss) for the period	-	-	-	-	-	-	18,665	18,665	(7,297)	11,368
<b>At 30th September, 2005</b>	<b>93</b>	<b>1,254,982</b>	<b>666</b>	<b>514,191</b>	<b>3,964</b>	<b>12,734</b>	<b>(666,446)</b>	<b>1,120,184</b>	<b>80,916</b>	<b>1,201,100</b>