

CONDENSED STATEMENT OF CHANGES IN EQUITY

Attributable to equity holders of the parent										
	Share		Employee share-based		Exchange	Proposed		Total	Minority interests	Total equity
	Issued capital	premium account	Capital reserve	compensation reserve	fluctuation reserve	Retained profits	final dividend			
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
As at 1 April 2004	40,508	156,300	13,872	-	(4,008)	67,766	32,407	306,845	-	306,845
Net profit for the period (restated)	-	-	-	-	-	58,146	-	58,146	-	58,146
Prior period adjustment:										
share-based payments	-	-	-	4,403	-	-	-	4,403	-	4,403
Final 2004 dividend declared	-	-	-	-	-	-	(32,407)	(32,407)	-	(32,407)
As at 30 September 2004 (restated)	<u>40,508</u>	<u>156,300</u>	<u>13,872</u>	<u>4,403</u>	<u>(4,008)</u>	<u>125,912</u>	<u>-</u>	<u>336,987</u>	<u>-</u>	<u>336,987</u>
As at 1 April 2005										
(As previously reported)	40,508	156,300	13,872	-	(3,317)	201,721	64,813	473,897	-	473,897
Prior period adjustment:										
share-based payments	-	-	-	8,808	-	(8,808)	-	-	-	-
Opening adjustment:										
revaluation of available-for-sale investment	-	-	-	-	-	62,823	-	62,823	-	62,823
As at 1 April 2005 (restated)	<u>40,508</u>	<u>156,300</u>	<u>13,872</u>	<u>8,808</u>	<u>(3,317)</u>	<u>255,736</u>	<u>64,813</u>	<u>536,720</u>	<u>-</u>	<u>536,720</u>
Exchange realignment	-	-	-	-	(1,819)	-	-	(1,819)	(142)	(1,961)
Contribution by minority shareholders	-	-	-	-	-	-	-	-	2,191	2,191
Loss for the period	-	-	-	-	-	(14,710)	-	(14,710)	(1,887)	(16,597)
Final 2005 dividend declared	-	-	-	-	-	-	(64,813)	(64,813)	-	(64,813)
As at 30 September 2005	<u>40,508</u>	<u>156,300</u>	<u>13,872</u>	<u>8,808</u>	<u>(5,136)</u>	<u>241,026</u>	<u>-</u>	<u>455,378</u>	<u>162</u>	<u>455,540</u>