

Consolidated Statement of Changes in Equity 27

For the year ended 30 September 2006

	Equity attributable to equity holders of the Company			Minority interests	Total equity
	Share capital	Other reserves	Accumulated losses		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance as at 1 October 2004	103,000	13,689	(4,270)	–	112,419
Disposal of subsidiaries	–	(1,920)	1,920	–	–
Currency translation	–	(5)	–	–	(5)
Net amount recognised directly in equity	–	(1,925)	1,920	–	(5)
Loss for the year	–	–	(57,890)	(315)	(58,205)
Total recognised income and expense for the year	–	(1,925)	(55,970)	(315)	(58,210)
Pre-acquisition reserves of subsidiaries	–	–	–	937	937
New shares issued	12,000	6,000	–	–	18,000
Balance as at 30 September 2005	115,000	17,764	(60,240)	622	73,146

	Equity attributable to equity holders of the Company			Minority interests	Total equity
	Share capital	Other reserves	Accumulated losses		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
Balance as at 1 October 2005	115,000	17,764	(60,240)	622	73,146
Currency translation	–	152	–	52	204
Net income recognised directly in equity	–	152	–	52	204
Loss for the year	–	–	(35,926)	(357)	(36,283)
Total recognised income and expense for the year	–	152	(35,926)	(305)	(36,079)
Pre-acquisition reserves of subsidiaries	–	–	–	3,031	3,031
New shares issued	30,000	–	–	–	30,000
Warrant issued	–	2,300	–	–	2,300
Balance as at 30 September 2006	145,000	20,216	(96,166)	3,348	72,398

Details of other reserves are set out in note 23 to the financial statements.