## Consolidated Statement of Changes in Equity 27

	For the year ended 30 September 200				
	Equity attributable to equity holders of the Company			Minority interests	Total equity
	Share capital HK\$'000	Other Acres reserves HK\$'000	ccumulated losses HK\$'000	HK\$3000	HK\$'000
	ПКФ 000	HK\$ 000	HK\$ 000	HK\$'000	пкф 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			Minority	Total
	holders of the Company			interests	equity
	Share				
	capital HK\$'000	reserves HK\$'000	losses HK\$'000	HK\$'000	HK\$'000
Delegation and 1 Oatology 2005	115,000	17.704	(00.040)	000	70.140
Balance as at 1 October 2005  Currency translation	115,000	17,764 152	(60,240)	622 52	73,146 204
Currency translation		102		J2	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.