

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合股東權益變動表

FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2003

截至二零零三年九月三十日止六個月

Six months ended 30 September 2003 (Unaudited)

截至二零零三年九月三十日止六個月(未經審核)

| | | Share capital | Share premium | Capital reserve | Cumulative foreign | | Retained earnings | Proposed dividend | Total |
|---|-------------------------|---------------|---------------|-----------------|------------------------------|----------------------------------|-------------------|-------------------|----------|
| | | | | | Property revaluation reserve | currency translation adjustments | | | |
| | | 股本 | 股份溢價 | 資本儲備 | 物業重估儲備 | 匯兌調整 | 保留溢利 | 建議股息 | 總額 |
| | | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 |
| At 1 April 2003, as previously reported | 於二零零三年四月一日·按以往呈報 | 36,745 | 47,156 | 1,594 | 6,557 | 2,051 | 194,877 | 16,560 | 305,540 |
| Changes in accounting policy | 會計政策變動 | | | | | | | | |
| – (provision for)/ write-back of net deferred tax liabilities | – 遞延稅項負債淨額(撥備)/撥回 | – | – | – | (1,513) | – | 655 | – | (858) |
| At 1 April 2003, as restated | 於二零零三年四月一日·經調整 | 36,745 | 47,156 | 1,594 | 5,044 | 2,051 | 195,532 | 16,560 | 304,682 |
| Translation adjustments | 匯兌調整 | – | – | – | – | 1 | – | – | 1 |
| Effect of deferred taxation | 遞延稅項影響 | – | – | – | 14 | – | – | – | 14 |
| Net gains not recognised in the profit and loss account | 損益賬中未確認之淨收益 | – | – | – | 14 | 1 | – | – | 15 |
| | | 36,745 | 47,156 | 1,594 | 5,058 | 2,052 | 195,532 | 16,560 | 304,697 |
| Profit attributable to shareholders | 股東應佔溢利 | – | – | – | – | – | 10,508 | – | 10,508 |
| Exercise of options during the period | 期內行使購股權 | 122 | – | – | – | – | – | – | 122 |
| Premium on shares issued upon exercise of share options | 因行使購股權發行股份所產生之溢價 | – | 1,448 | – | – | – | – | – | 1,448 |
| Final dividend for the year ended 31 March 2003, paid | 截至二零零三年三月三十一日止年度派付之末期股息 | – | – | – | – | – | (30) | (16,560) | (16,590) |
| Interim dividend for the period, proposed | 期內擬派中期股息 | – | – | – | – | – | (9,217) | 9,217 | – |
| At 30 September 2003 | 於二零零三年九月三十日 | 36,867 | 48,604 | 1,594 | 5,058 | 2,052 | 196,793 | 9,217 | 300,185 |

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONT'D)

簡明綜合股東權益變動表(續)

FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2003

截至二零零三年九月三十日止六個月

| | | Six months ended 30 September 2002 (Unaudited) | | | | | | | |
|---|-------------------------|--|---------------|--------------|--------------|--------------|----------------|--------------|----------------|
| | | 截至二零零二年九月三十日止六個月(未經審核) | | | | | | | |
| | | | | Cumulative | | | | | |
| | | | | Property | foreign | | | | |
| | | Share | Share | Capital | revaluation | translation | Retained | Proposed | Total |
| | | capital | premium | reserve | reserve | adjustments | earnings | dividend | |
| | | | | | 物業重估 | 累積 | | | |
| | | 股本 | 股份溢價 | 資本儲備 | 儲備 | 匯兌調整 | 保留溢利 | 建議股息 | 總額 |
| | | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 |
| At 1 April 2002 | 於二零零二年四月一日 | 35,960 | 42,156 | 1,594 | 6,557 | 1,042 | 187,275 | 26,970 | 301,554 |
| Changes in accounting policy | 會計政策變動 | | | | | | | | |
| – (provision for)/ write-back of net deferred tax liabilities | – 遞延稅項負債淨額(撥備)/撥回 | – | – | – | (1,501) | – | 639 | – | (862) |
| At 1 April 2002, as restated | 於二零零二年四月一日, 經調整 | 35,960 | 42,156 | 1,594 | 5,056 | 1,042 | 187,914 | 26,970 | 300,692 |
| Translation adjustments | 匯兌調整 | – | – | – | – | 992 | – | – | 992 |
| Net gains not recognised in the profit and loss account | 損益賬中未確認之淨收益 | – | – | – | – | 992 | – | – | 992 |
| | | 35,960 | 42,156 | 1,594 | 5,056 | 2,034 | 187,914 | 26,970 | 301,684 |
| Profit attributable to shareholders | 股東應佔溢利 | – | – | – | – | – | 22,914 | – | 22,914 |
| Final dividend for the year ended 31 March 2002, paid | 截至二零零二年三月三十一日止年度派付之末期股息 | – | – | – | – | – | – | (26,970) | (26,970) |
| Interim dividend for the period, proposed | 期內擬派中期股息 | – | – | – | – | – | (8,990) | 8,990 | – |
| At 30 September 2002 | 於二零零二年九月三十日 | <u>35,960</u> | <u>42,156</u> | <u>1,594</u> | <u>5,056</u> | <u>2,034</u> | <u>201,838</u> | <u>8,990</u> | <u>297,628</u> |