

# Consolidated statement of changes in equity 綜合權益變動報表

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

in HK\$ thousand 港幣千元	Notes 附註	Issued capital 已發行股本	Share premium account 股份溢價賬	Capital reserve 資本儲備	Contributed surplus 繳入盈餘	Exchange fluctuation reserve 外匯波動儲備	Reserve funds 儲備基金	Retained profits 保留溢利	Total 總值
<b>At 1 April 2002</b> 於二零零二年四月一日									
As previously reported 過往呈報		41,145	48,495	740	99,175	8,152	1,183	129,298	328,188
Prior year adjustment: 以前年度調整：									
SSAP 12 – restatement of deferred tax 會計準則第12條－遞延稅項重新列賬	23	-	-	-	-	-	-	17,000	17,000
As restated 重新列賬		41,145	48,495	740	99,175	8,152	1,183	146,298	345,188
Exchange realignment and net gains not recognised in the profit and loss account 匯兌調整及未於損益表確認之淨收益						1,160			1,160
Issue of bonus shares 發行紅股股份	24	10,286	(10,286)						
Impairment of goodwill 商譽減值	6			1,541					1,541
Transfer to reserve funds 轉撥至儲備基金							567	(567)	
Net loss for the year 年內淨虧損								(74,131)	(74,131)
<b>At 31 March 2003</b> 於二零零三年三月三十一日		<b>51,431</b>	<b>38,209*</b>	<b>2,281*</b>	<b>99,175*</b>	<b>9,312*</b>	<b>1,750*</b>	<b>71,600*</b>	<b>273,758</b>

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Year ended 31 March 2004 截至二零零四年三月三十一日止年度

in HK\$ thousand 港幣千元	Notes 附註	Issued capital 已發行股本	Share premium account 股份溢價賬	Capital reserve 資本儲備	Contributed surplus 繳入盈餘	Exchange fluctuation reserve 外匯波動儲備	Reserve funds 儲備基金	Retained profits 保留溢利	Proposed final dividend 擬派末期股息	Total 總值
<b>At 1 April 2003</b> 於二零零三年四月一日										
<b>As previously reported</b> 過往呈報		51,431	38,209	2,281	99,175	9,312	1,750	54,600	–	256,758
<b>Prior year adjustment:</b> 以前年度調整：										
SSAP 12 – restatement of deferred tax 會計準則第12條—遞延稅項重新列賬	23	–	–	–	–	–	–	17,000	–	17,000
<b>As restated</b> 重新列賬		51,431	38,209	2,281	99,175	9,312	1,750	71,600	–	273,758
<b>Exchange realignment and net gains not recognised in the profit and loss account</b> 滙兌調整及未於損益表確認之淨收益		–	–	–	–	3,295	–	–	–	3,295
<b>Issue of rights shares</b> 發行供股股份	24	25,715	30,859	–	–	–	–	–	–	56,574
<b>Share issue expenses</b> 發行股份開支	24	–	(839)	–	–	–	–	–	–	(839)
<b>Recognition of negative goodwill upon liquidation of a subsidiary</b> 確認一附屬公司清盤時之負商譽	26(a)	–	–	(5,199)	–	–	–	–	–	(5,199)
<b>Net profit for the year</b> 年內淨溢利		–	–	–	–	–	–	118,096	–	118,096
<b>Proposed final 2004 dividend</b> 擬派二零零四年末期股息		–	–	–	–	–	–	(46,288)	46,288	–
<b>At 31 March 2004</b> 於二零零四年三月三十一日		77,146	68,229*	(2,918)*	99,175*	12,607*	1,750*	143,408*	46,288	445,685

\* These reserve accounts comprise the consolidated reserves of HK\$322,251,000 (2003: HK\$222,327,000 (restated)) in the consolidated balance sheet.

\* 此等儲備賬項包含列於綜合資產負債表內之綜合儲備港幣322,251,000元(二零零三年：港幣222,327,000元(重新列賬))。