

綜合股本變動表

Consolidated Statement of Changes in Equity

截至二零零四年三月三十一日止年度 For the year ended 31st March, 2004

		股本	股份溢價	資本贖回儲備	特殊儲備	商譽儲備	滙兌儲備	累積溢利 (虧損)	總額
		Share capital	Share premium account	Capital redemption reserve	Special reserve	Goodwill reserve	Translation reserve	Accumulated profit (losses)	Total
		千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000
集團	THE GROUP								
二零零二年四月一日	At 1st April, 2002								
- 以往所列	- as previously stated	118,630	410,212	105	(60,819)	(15,550)	1,376	(57,028)	396,926
- 採納會計實務準則 第12號(經修訂) 「所得稅」之調整 (附註2)	- adjustment on adoption of Statement of Standard Accounting Practice No. 12 (Revised) "Income taxes" (note 2)	-	-	-	-	-	-	9,680	9,680
- 重列	- as restated	118,630	410,212	105	(60,819)	(15,550)	1,376	(47,348)	406,606
回購及註銷股份	Shares repurchased and cancelled	(180)	(365)	180	-	-	-	-	(365)
回購股份支出	Share repurchase expenses	-	(4)	-	-	-	-	-	(4)
未於損益表確認之換算 海外業務滙兌差異	Exchange difference on translation of overseas operations not recognised in the income statement	-	-	-	-	-	(20)	-	(20)
本年度溢利(重列)	Profit for the year (Restated)	-	-	-	-	-	-	42,011	42,011
於二零零三年三月三十一日 及二零零三年四月一日	At 31st March, 2003 and 1st April, 2003	118,450	409,843	285	(60,819)	(15,550)	1,356	(5,337)	448,228
回購及註銷股份	Shares repurchased and cancelled	(134)	(349)	134	-	-	-	-	(349)
回購股份支出	Share repurchase expenses	-	(5)	-	-	-	-	-	(5)
發行股份	Issue of shares	1,430	1,826	-	-	-	-	-	3,256
未於損益表確認之換算 海外業務滙兌差異	Exchange difference on translation of overseas operations not recognised in the income statement	-	-	-	-	-	(573)	-	(573)
本年度溢利	Profit for the year	-	-	-	-	-	-	162,084	162,084
已派股息	Dividends paid	-	-	-	-	-	-	(23,781)	(23,781)
於二零零四年三月三十一日	At 31st March, 2004	119,746	411,315	419	(60,819)	(15,550)	783	132,966	588,860

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上表所列包括以下本集團所攤佔之聯營公司收購後累計虧損：

Included in the above is the Group's share of post acquisition accumulated losses of the associates as follows:

		2004 千港元 HK\$'000	2003 千港元 HK\$'000
於四月一日	At 1st April	(19,978)	(19,787)
攤佔聯營公司業績	Share of results of associates	(2,403)	(191)
於三月三十一日	At 31st March	(22,381)	(19,978)

特殊儲備指所收購之附屬公司之股份面值與本公司於本公司股份在一九九三年上市前集團改組時就收購事項而發行之股份面值之差額。

The special reserve represents the difference between the nominal value of the shares of the acquired subsidiaries and the nominal value of the Company's shares issued for the acquisition at the time of the group reorganisation prior to the listing of the Company's shares in 1993.