

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

Year ended 30 April 2004

截至二零零四年四月三十日止年度

		Reserves 儲備								
		Issued share capital 已發行股本 HK\$'000 港幣千元	Share premium account 股份溢價 HK\$'000 港幣千元	Contributed surplus 實繳盈餘 HK\$'000 港幣千元	Goodwill reserve 商譽儲備 HK\$'000 港幣千元	Asset revaluation reserve 資產 重估儲備 HK\$'000 港幣千元	Statutory reserve 法定儲備金 HK\$'000 港幣千元	Retained profits/ (accumulated losses) 保留盈利/ (累計虧損) HK\$'000 港幣千元	Sub-total 小計 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
At 1 May 2002:	於二零零二年 五月一日									
As previously reported:	如前呈報	79,900	359,599	446,355	(192,973)	94,657	42,614	120,183	870,435	950,335
Prior year adjustment:	往年調整:									
SSAP 12 — restatement of deferred tax	會計實務準則 第12號—重列 遞延稅項									
— Company and subsidiaries (note 32)	—本公司及 附屬公司 (附註32)	—	—	—	(7,600)	(14,199)	—	—	(21,799)	(21,799)
As restated	重列	79,900	359,599	446,355	(200,573)	80,458	42,614	120,183	848,636	928,536
Net revaluation surplus (note 13)	重估盈餘淨額 (附註13)	—	—	—	—	7,838	—	—	7,838	7,838
Share of reserve movement in a jointly-controlled entity (as restated)	分佔共同控制 實體儲備變動 (重列)	—	—	—	—	501	—	—	501	501
Deferred tax adjustment on revaluation of fixed assets (note 32)	重估固定資產之 遞延稅項調整 (附註32)	—	—	—	—	(1,175)	—	—	(1,175)	(1,175)
Net gains not recognised in the profit and loss account	未於損益表內 確認之收益淨額	—	—	—	—	7,164	—	—	7,164	7,164
Net loss for the year	本年度虧損淨額	—	—	—	—	—	—	(6,405)	(6,405)	(6,405)
Transfer to statutory reserve funds	轉往法定儲備金	—	—	—	—	—	1,485	(1,485)	—	—
Share of reserve movement in a jointly-controlled entity	分佔共同控制 實體儲備變動	—	—	—	—	—	4,861	(4,861)	—	—
At 30 April 2003	於二零零三年 四月三十日	79,900	359,599	446,355	(200,573)	87,622	48,960	107,432	849,395	929,295

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		Reserves 儲備								
		Issued share capital 已發行股本 HK\$'000 港幣千元	Share premium account 股份溢價 HK\$'000 港幣千元	Contributed surplus 實繳盈餘 HK\$'000 港幣千元	Goodwill reserve 商譽儲備 HK\$'000 港幣千元	Asset revaluation reserve 資產 重估儲備 HK\$'000 港幣千元	Statutory reserve 法定儲備金 HK\$'000 港幣千元	Retained profits/ (accumulated losses) 保留盈利/ (累計虧損) HK\$'000 港幣千元	Sub-total 小計 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
At 1 May 2003:	於二零零三年 五月一日									
As previously reported:	如前呈報:	79,900	359,599	446,355	(192,973)	103,084	48,960	107,432	872,457	952,357
Prior year adjustment:	往年調整:									
SSAP 12 — restatement of deferred tax	會計實務準則 第12號—重列 遞延稅項									
— Company and subsidiaries (note 32)	— 本公司及 附屬公司 (附註32)	—	—	—	(7,600)	(15,374)	—	—	(22,974)	(22,974)
— Jointly-controlled entity (note 32)	— 共同控制實體 (附註32)	—	—	—	—	(88)	—	—	(88)	(88)
As restated	重列	79,900	359,599	446,355	(200,573)	87,622	48,960	107,432	849,395	929,295
Net revaluation surplus (note 13)	重估盈餘淨額 (附註13)	—	—	—	—	12,452	—	—	12,452	12,452
Share of reserve movement in a jointly-controlled entity	分佔共同控制 實體儲備變動	—	—	—	—	233	—	—	233	233
Deferred tax adjustment on revaluation of fixed assets (note 32)	重估固定資產之 遞延稅項調整 (附註32)	—	—	—	—	(1,868)	—	—	(1,868)	(1,868)
Net gains not recognised in the profit and loss account	未於損益表內 確認之收益淨額	—	—	—	—	10,817	—	—	10,817	10,817
Net profit for the year	本年度純利	—	—	—	—	—	—	920	920	920
Transfer to statutory reserve funds	轉往法定 儲備金	—	—	—	—	—	2,096	(2,096)	—	—
Share of reserve movement in a jointly-controlled entity	分佔共同控制 實體儲備變動	—	—	—	—	—	4,095	(4,095)	—	—
At 30 April 2004	於二零零四年 四月三十日	79,900	359,599	446,355	(200,573)	98,439	55,151	102,161	861,132	941,032

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Retained by:	下列機構所保留：									
Company and subsidiaries	本公司及 附屬公司	79,900	359,599	446,355	(200,573)	97,705	37,702	78,244	819,032	898,932
Jointly-controlled entity	共同控制 實體	—	—	—	—	734	17,449	25,458	43,641	43,641
Associates	聯營公司	—	—	—	—	—	—	(1,541)	(1,541)	(1,541)
At 30 April 2004	於二零零四年 四月三十日	79,900	359,599	446,355	(200,573)	98,439	55,151	102,161	861,132	941,032
Retained by:	下列機構所保留：									
Company and subsidiaries	本公司及 附屬公司	79,900	359,599	446,355	(200,573)	87,121	35,606	95,766	823,874	903,774
Jointly-controlled entity	共同控制 實體	—	—	—	—	501	13,354	13,009	26,864	26,864
Associates	聯營公司	—	—	—	—	—	—	(1,343)	(1,343)	(1,343)
At 30 April 2003	於二零零三年 四月三十日	79,900	359,599	446,355	(200,573)	87,622	48,960	107,432	849,395	929,295