

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY | 綜合權益變動報表

For the year ended 31st August, 2004

截至二零零四年八月三十一日止年度

| | | Share capital | Share premium | Capital reserve | Capital redemption reserve | Asset revaluation reserve | Translation reserve | Statutory reserves | Retained profits | Total |
|---|----------------------------|---------------|---------------|-----------------|----------------------------|---------------------------|---------------------|--------------------|------------------|-----------|
| | | 股本 | 股份溢價 | 資本儲備 | 贖回儲備 | 重估儲備 | 匯兌儲備 | 法定儲備 | 滾存盈利 | 總值 |
| | | HK\$'000 | 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 | 千港元 |
| | | | | | | | | (note 1) | (note 2) | |
| | | | | | | | | (附註 1) | (附註 2) | |
| At 1st September, 2002 | 於二零零二年九月一日 | | | | | | | | | |
| - as previously stated | — 如過往所列 | 155,353 | 160,981 | 68,484 | 210 | 260,630 | (45,005) | — | 1,839,098 | 2,439,751 |
| - adjustment on adoption of Statement of Standard Accounting Practice No. 12 (Revised) | — 採納會計實務準則第 12 條 (經修訂) 之調整 | — | — | — | — | (28,500) | — | — | 10,116 | (18,384) |
| - as restated | — 重列 | 155,353 | 160,981 | 68,484 | 210 | 232,130 | (45,005) | — | 1,849,214 | 2,421,367 |
| Exchange differences arising from translation of financial statements denominated in foreign currencies | 外幣財務報表匯兌差額 | — | — | — | — | — | 504 | — | — | 504 |
| Reversal of deferred tax arising on transfer of properties | 物業調撥而產生之遞延稅項撥回 | — | — | — | — | 197 | — | — | — | 197 |
| Effect of change in tax rate | 稅率變動之影響 | — | — | — | — | (2,672) | — | — | — | (2,672) |
| Net gain (loss) not recognised in the consolidated income statement | 未在綜合收益賬內確認之盈利 (虧損) 淨值 | — | — | — | — | (2,475) | 504 | — | — | (1,971) |
| Exercise of share options | 行使認股權 | 1,699 | 4,417 | — | — | — | — | — | — | 6,116 |
| Deregistration of a subsidiary | 註銷一間附屬公司 | — | — | (1,378) | — | — | — | — | — | (1,378) |
| Profit for the year (as restated) | 是年度盈利 (重列) | — | — | — | — | — | — | — | 343,910 | 343,910 |
| Dividends paid (note 9) | 已付股息 (附註 9) | — | — | — | — | — | — | — | (180,610) | (180,610) |
| Transfer | 調撥 | — | — | — | — | — | — | 10,000 | (10,000) | — |
| | | 1,699 | 4,417 | (1,378) | — | — | — | 10,000 | 153,300 | 168,038 |
| At 1st September, 2003 | 於二零零三年九月一日 | 157,052 | 165,398 | 67,106 | 210 | 229,655 | (44,501) | 10,000 | 2,002,514 | 2,587,434 |
| Exchange differences arising from translation of financial statements denominated in foreign currencies | 外幣財務報表匯兌差額 | — | — | — | — | — | (7,086) | — | — | (7,086) |
| Reversal of deferred tax arising on transfer of properties | 物業調撥而產生之遞延稅項撥回 | — | — | — | — | 189 | — | — | — | 189 |
| Net gain (loss) not recognised in the consolidated income statement | 未在綜合收益賬內確認之盈利 (虧損) 淨值 | — | — | — | — | 189 | (7,086) | — | — | (6,897) |
| Exercise of share options | 行使認股權 | 1,750 | 31,726 | — | — | — | — | — | — | 33,476 |
| Profit for the year | 是年度盈利 | — | — | — | — | — | — | — | 180,139 | 180,139 |
| Dividends paid (note 9) | 已付股息 (附註 9) | — | — | — | — | — | — | — | (107,163) | (107,163) |
| Transfer | 調撥 | — | — | — | — | — | — | 4,000 | (4,000) | — |
| | | 1,750 | 31,726 | — | — | — | — | 4,000 | 68,976 | 106,452 |
| At 31st August, 2004 | 於二零零四年八月三十一日 | 158,802 | 197,124 | 67,106 | 210 | 229,844 | (51,587) | 14,000 | 2,071,490 | 2,686,989 |



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Notes:

1. The statutory reserves represent the appropriation of certain percentages of profit after taxation of a subsidiary in The People's Republic of China (the "PRC") as recommended by the directors of that subsidiary as reported under the PRC statutory financial statements.
2. The Group's retained profits included the Group's share of the post-acquisition losses attributable to jointly controlled entities of approximately HK\$629,000 (2003: HK\$629,000).

附註：

1. 法定儲備乃指一間在中華人民共和國(「中國」)之附屬公司之董事按中國財務報表之呈報要求建議將該附屬公司若干比率的稅後盈利撥備的金額。
2. 本集團之滾存盈利已包括本集團應佔共同控制機構之收購後虧損約629,000港元(二零零三年度：629,000港元)。

