

Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 March 2005 截至二零零五年三月三十一日止年度

		Share capital	Share premium	Asset revaluation reserve	Translation reserve	Special reserve	Accumulated profits	Total
		股本	股份溢價	重估儲備	匯兌儲備	特別儲備	累計溢利	合計
		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
At 1 April 2003	於二零零三年四月一日	82,500	20,307	13,255	(752)	(67,990)	280,226	327,546
Surplus arising on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	1,304	-	-	-	1,304
Exchange differences arising from translation of financial statements of overseas operations	海外財務報表之匯兌差額	-	-	-	1,460	-	-	1,460
Gains not recognised in the consolidated income statement	未於綜合收益表中確認之收益	-	-	1,304	1,460	-	-	2,764
		82,500	20,307	14,559	708	(67,990)	280,226	330,310
Realised on depreciation of property, plant and equipment	物業、廠房及設備之折舊變現	-	-	(575)	-	-	575	-
Realised on disposal of property, plant and equipment	出售物業、廠房及設備變現	-	-	(380)	-	-	380	-
Profit attributable to shareholders	股東應佔溢利	-	-	-	-	-	102,161	102,161
Dividends (note 10)	股息 (附註 10)	-	-	-	-	-	(66,000)	(66,000)
At 31 March 2004	於二零零四年三月三十一日	82,500	20,307	13,604	708	(67,990)	317,342	366,471
Surplus arising on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	25,484	-	-	-	25,484
Exchange differences arising from translation of financial statements of overseas operations	海外財務報表之匯兌差額	-	-	-	219	-	-	219
Gains not recognised in the consolidated income statement	未於綜合收益表中確認之收益	-	-	25,484	219	-	-	25,703
		82,500	20,307	39,088	927	(67,990)	317,342	392,174
Realised on depreciation of property, plant and equipment	物業、廠房及設備之折舊變現	-	-	(949)	-	-	949	-
Realised on disposal of property, plant and equipment	出售物業、廠房及設備變現	-	-	(255)	-	-	255	-
Realised on disposal of subsidiaries	出售附屬公司變現	-	-	(164)	-	-	164	-
Deferred tax liability arising on revaluation of property, plant and equipment	由重估物業、廠房及設備所產生之遞延稅項負債	-	-	(1,754)	-	-	-	(1,754)
Profit attributable to shareholders	股東應佔溢利	-	-	-	-	-	133,586	133,586
Dividends (note 10)	股息 (附註 10)	-	-	-	-	-	(66,000)	(66,000)
At 31 March 2005	於二零零五年三月三十一日	82,500	20,307	35,966	927	(67,990)	386,296	458,006

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The special reserve of the Group represents:

- (i) the difference between the nominal value of the share capital issued by the Company and the nominal value of the share capital of the subsidiaries acquired pursuant to the group reorganisation in December 2001; and
- (ii) the special reserve of a subsidiary, Lee & Man Development Company Limited ("Lee & Man Development"), which represents the difference between the nominal value of the share capital issued by Lee & Man Development and the nominal amount of the share capital of subsidiaries acquired by it pursuant to a group organisation in 1993.

本集團之特別儲備乃：

- (i) 本公司透過二零零一年十二月之集團重組所收購之附屬公司之股本面值與本公司已發行股本面值之差額；及
- (ii) 附屬公司 Lee & Man Development Company Limited (「理文發展」) 之特別儲備乃其根據一項於一九九三年之集團重組所收購附屬公司之股本面值與理文發展已發行股本面值之差額。