

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

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

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

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At 1 April 2004 於二零零四年四月一日		77,146	68,229	(2,918)	99,175	12,607	1,750	143,408	46,288	445,685
Final 2004 dividend declared 已宣派二零零四年末期股息		–	–	–	–	–	–	–	(46,288)	(46,288)
Exchange realignment and net gains not recognised in the profit and loss account 滙兌調整及未於損益表確認之淨收益		–	–	–	–	3,297	–	–	–	3,297
Issue of bonus shares 發行紅股	24	77,146	(68,229)	–	(8,917)	–	–	–	–	–
Exercise of share options 行使購股權	24	2,599	1,949	–	–	–	–	–	–	4,548
Share issue expenses 發行股份開支	24	–	(94)	–	–	–	–	–	–	(94)
Net profit for the year 年內淨溢利		–	–	–	–	–	–	182,130	–	182,130
Interim 2005 dividend 二零零五年中期股息		–	–	–	–	–	–	(28,240)	–	(28,240)
Proposed final 2005 dividend 擬派二零零五年末期股息		–	–	–	–	–	–	(61,188)	61,188	–
At 31 March 2005 於二零零五年三月三十一日		<u>156,891</u>	<u>1,855*</u>	<u>(2,918)*</u>	<u>90,258*</u>	<u>15,904*</u>	<u>1,750*</u>	<u>236,110*</u>	<u>61,188</u>	<u>561,038</u>

\* These reserve accounts comprise the consolidated reserves of HK\$342,959,000 (2004: HK\$322,251,000) in the consolidated balance sheet.

### Notes:

- (a) The capital reserve of the Group represents goodwill and negative goodwill arising on the acquisition of subsidiaries in prior years.
- (b) The contributed surplus of the Group represents the difference between the nominal value of the share capital issued by the Company and the aggregate of the share capital and the share premium account of the subsidiaries acquired pursuant to the Group reorganisation prior to the listing of the Company's shares in 1993.
- (c) In accordance with the financial regulations applicable in Mainland China, a portion of the profits of a subsidiary in Mainland China has been transferred to reserve funds which are restricted as to use.

\* 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342,959,000元(二零零四年：港幣322,251,000元)。

### 附註：

- (a) 本集團之資本儲備為過往年度收購附屬公司所產生之商譽及負商譽。
- (b) 本集團之繳入盈餘為一九九三年上市前根據集團重組所收購之附屬公司之股本及股份溢價賬總額及本公司已發行之股本面值之差額。
- (c) 根據適用於中國大陸之財務規例，中國大陸一附屬公司之部份溢利已轉移至有限用途之儲備基金。