

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

Year ended 31 March 2005 (Express in thousands of Hong Kong dollars)
截至二〇〇五年三月三十一日止年度 (港幣千元單位列表)

		Share capital	Share premium	Property revaluation reserve	Capital reserve	Reserve and enterprise expansion funds	Exchange fluctuation reserve	Retained profits	Total
		股本	股份溢價	物業重估儲備	資本儲備	儲備及企業發展基金	滙率波動儲備	保留溢利	總額
At 1 April 2003	於二零零三年四月一日	24,105	25,361	23,681	42,516	9,116	(701)	72,722	196,800
Share repurchased and cancelled	股份購回及註銷	(51)	(238)	-	-	-	-	-	(289)
Impairment loss on property, plant and equipment	物業、廠房及設備之減值虧損	-	-	(913)	-	-	-	-	(913)
Release of deferred tax liability upon impairment of property, plant and equipment	因物業、廠房及設備減值解除之遞延稅項負債	-	-	160	-	-	-	-	160
Effect of change in tax rate	稅率變動之影響	-	-	(218)	-	-	-	-	(218)
Exchange differences arising on translation of financial statements of operations outside Hong Kong	換算海外附屬公司之財務報告產生之滙率差異	-	-	-	-	-	2,135	-	2,135
Net loss for the year	本年度虧損	-	-	-	-	-	-	(16,538)	(16,538)
At 31 March 2004	於二零零四年三月三十一日	24,054	25,123	22,710	42,516	9,116	1,434	56,184	181,137
Issue of shares on acquisition of associates	購入聯營公司所發行之股份	2,194	15,358	-	-	-	-	-	17,552
Disposal of property, plant and equipment	出售物業、廠房及設備	-	-	(1,159)	-	-	-	1,159	-
Release of deferred tax liability upon disposal of property, plant and equipment	出售物業、廠房及設備解除之遞延稅項負債	-	-	203	-	-	-	-	203
Eliminated on disposal of subsidiaries	出售附屬公司	-	-	-	87	-	-	-	87
Exchange differences arising on translation of financial statements of operations outside Hong Kong	換算海外附屬公司之財務報告產生之滙率差異	-	-	-	-	-	(1,854)	-	(1,854)
Net loss for the year	本年度虧損	-	-	-	-	-	-	(2,670)	(2,670)
At 31 March 2005	於二零零五年三月三十一日	26,248	40,481	21,754	42,603	9,116	(420)	54,673	194,455

Year ended 31 March 2005 (Express in thousands of Hong Kong dollars)
 截至二〇〇五年三月三十一日止年度 (港幣千元單位列表)

		Share capital	Share premium	Property revaluation reserve 物業 重估儲備	Capital reserve 資本儲備	Reserve and enterprise expansion funds 儲備及企業 發展基金	Exchange fluctuation reserve 匯率 波動儲備	Retained profits 保留溢利	Total 總額
		股本	股份溢價						
Attributable to:	應佔：								
The Company and subsidiaries	公司及其附屬公司	26,248	40,481	21,754	42,603	9,116	(420)	53,908	193,690
Associates	聯營公司	-	-	-	-	-	-	765	765
At 31 March, 2005	於二零零五年 三月三十一日	26,248	40,481	21,754	42,603	9,116	(420)	54,673	194,455
The Company and subsidiaries	公司及其附屬公司	24,054	25,123	22,710	42,516	9,116	1,434	56,184	181,137
Associates	聯營公司	-	-	-	-	-	-	-	-
At 31 March, 2004	於二零零四年 三月三十一日	24,054	25,123	22,710	42,516	9,116	1,434	56,184	181,137

Certain amounts of goodwill and negative goodwill arising on the acquisition of subsidiaries in prior years remain eliminated against consolidated retained profits and credited to the capital reserve, respectively, as explained in note 14.

於往年，因購入附屬公司而產生之商譽及負債商譽維持分別與綜合保留溢利作抵銷及計入資本儲備，如解釋於附註14。

In accordance with PRC regulations, all of the Group's subsidiaries in the PRC are required to transfer part of their profit after tax to the reserve and enterprise expansion funds, which are non-distributable, before profit distributions are made. The amounts of the transfers are subject to the approval of the boards of directors of these companies in accordance with their joint venture agreements and/or articles of association. No transfer of reserve was made for both years as the PRC subsidiaries were loss making in both years.

根據中國規例所有在中國之附屬公司需要將其部份除稅後溢利轉撥至儲備及企業擴充基金，該儲備於溢利分派發生前均不可分派。該轉撥金額是需由該等公司之董事會按照該等公司之合營企業合同及／或公司細則審批。由於過去兩年度，在中國之附屬公司並無除稅後溢利，因此於過去兩年度並無除稅後溢利轉撥予儲備。