

綜合權益變動表

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至二零零五年九月三十日止年度
For the year ended 30th September, 2005

		股本	股份 溢價賬	特別儲備	投資物業 重估儲備	中國 法定儲備	保留溢利	股息儲備	總額
		Share capital	Share premium	Special reserve	Investment properties revaluation reserve	PRC statutory reserves	Retained profits	Dividend reserve	Total
		千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000
於二零零三年十月一日	At 1st October, 2003	21,000	14,000	113,835	-	-	97,125	2,832	248,792
發行股份	Issue of shares	4,693	17,779	-	-	-	-	-	22,472
購回股份	Repurchase of shares	(233)	(1,099)	-	-	-	-	-	(1,332)
重估盈餘	Surplus on revaluation	-	-	-	4,774	-	-	-	4,774
已付二零零三年末期股息	2003 final dividend paid	-	-	-	-	-	-	(2,832)	(2,832)
已付二零零四年中期股息	2004 interim dividend paid	253	1,152	-	-	-	(2,037)	-	(632)
股東應佔純利	Net profit attributable to shareholders	-	-	-	-	-	67,028	-	67,028
宣派二零零四年末期股息	2004 final dividend declared	-	-	-	-	-	(3,600)	3,600	-
於二零零四年九月三十日	At 30th September, 2004	25,713	31,832	113,835	4,774	-	158,516	3,600	338,270
發行股份	Issue of shares	67,722	44,926	(62,290)	-	-	-	-	50,358
重估虧絀	Deficit on revaluation	-	-	-	(995)	-	-	-	(995)
出售後回撥	Release upon disposal	-	-	-	1,586	-	-	-	1,586
已付二零零四年末期股息	2004 final dividend paid	-	-	-	-	-	(760)	(3,600)	(4,360)
已付二零零五年中期股息	2005 interim dividend paid	-	-	-	-	-	(4,859)	-	(4,859)
股東應佔純利	Net profit attributable to shareholders	-	-	-	-	-	75,649	-	75,649
宣派二零零五年末期股息	2005 final dividend declared	-	-	-	-	-	(10,278)	10,278	-
轉撥	Transfers	-	-	-	-	3,835	(3,835)	-	-
於二零零五年九月三十日	At 30th September, 2005	93,435	76,758	51,545	5,365	3,835	214,433	10,278	455,649



截至二零零五年九月三十日止年度
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本集團之特別儲備包括根據一九九七年一項集團重組以本公司已發行股本面值與所收購附屬公司已發行股本面值交換之差額，並於二零零三年透過股本削減而有所增加，及於二零零五年透過撥充資本方式用於派送紅股。

根據中國內地（「中國」）外商投資企業之相關法律及法規規定，中國附屬公司須為三項主要法定儲備撥備，即不可分派之法定盈餘公積金、企業發展基金及員工公益金（統稱為上文所示之中國法定儲備）。該等儲備之撥款乃撥自中國附屬公司之法定財務報表之除稅前純利，而分配基準每年由其董事會釐定。法定盈餘公積金可用於彌補其往年虧損（如有）及可透過資本化發行方式轉換為資本。企業發展基金乃透過資本化發行方式用於擴充中國附屬公司之資本基礎。員工公益金乃用於中國附屬公司員工及工人之福利，屬資本性質。

The special reserve of the Group comprises the difference between the nominal amount of the share capital issued by the Company and the nominal amount of the share capital of the subsidiaries acquired pursuant to a group reorganisation in 1997 issued in exchange therefore, and increased by the capital reduction in 2003 and applied for the bonus issue by way of capitalisation in 2005.

As stipulated by the relevant laws and regulations for foreign investment enterprises in Mainland China (the "PRC"), the PRC subsidiaries are required to maintain three statutory reserves, being a statutory surplus reserve fund, the enterprise expansion fund and a staff welfare fund which are non-distributable, collectively referred to as PRC statutory reserves in above. Appropriations to such reserves are made out of net profit after taxation of the statutory financial statements of the PRC subsidiaries and the allocation basis are decided by its board of directors annually. The statutory surplus reserve fund can be used to make up its prior year losses, if any, and can be applied in conversion into capital by means of capitalisation issue. The enterprise expansion fund is used for expanding the capital base of the PRC subsidiaries by means of capitalisation issue. The staff welfare fund, which is be used for the welfare of the staff and workers of the PRC subsidiaries, is of a capital nature.