

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

For the year ended 31st August, 2005

截至二零零五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) (附註 1)				(note 2) (附註 2)	(note 3) (附註 3)	
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 income and expense recognised directly in equity	直接在權益內確認之收入及支出淨值	—	—	—	—	189	(7,086)	—	—	(6,897)
Profit for the year	是年度盈利	—	—	—	—	—	—	—	180,139	180,139
Total recognised income and expense for the year	是年度確認之收入及支出總值	—	—	—	—	189	(7,086)	—	180,139	173,242
Exercise of share options	行使認股權	1,750	31,726	—	—	—	—	—	—	33,476
Dividends paid (note 9)	已付股息 (附註 9)	—	—	—	—	—	—	—	(107,163)	(107,163)
Transfer	調撥	—	—	—	—	—	—	4,000	(4,000)	—
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
Effect of change in accounting policy (note 2)	會計政策改變之影響 (附註 2)	—	—	(67,106)	—	—	—	—	67,106	—
At 1st September, 2004 as restated	於二零零四年九月一日 (重列)	158,802	197,124	—	210	229,844	(51,587)	14,000	2,138,596	2,686,989
Exchange differences arising from translation of financial statements denominated in foreign currencies	外幣財務報表匯兌差額	—	—	—	—	—	5,713	—	—	5,713
Reversal of deferred tax arising on transfer of properties	物業調撥而產生之遞延稅項撥回	—	—	—	—	1,469	—	—	—	1,469
Net income recognised directly in equity	直接在權益內確認之收入淨值	—	—	—	—	1,469	5,713	—	—	7,182
Profit for the year	是年度盈利	—	—	—	—	—	—	—	162,437	162,437
Total recognised income and expense for the year	是年度確認之收入及支出總值	—	—	—	—	1,469	5,713	—	162,437	169,619
Dividends paid (note 9)	已付股息 (附註 9)	—	—	—	—	—	—	—	(83,371)	(83,371)
Transfer	調撥	—	—	—	—	—	—	2,000	(2,000)	—
At 31st August, 2005	於二零零五年八月三十一日	158,802	197,124	—	210	231,313	(45,874)	16,000	2,215,662	2,773,237

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Notes:

1. Capital reserve represents negative goodwill arising from acquisitions prior to 1st January, 2001.
2. 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.
3. The Group's retained profits did not include any of the Group's share of the post-acquisition losses attributable to jointly controlled entities (2004: Nil).

附註：

1. 資本儲備乃指於二零零一年一月一日前因收購而產生之負商譽。
2. 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。
3. 本集團之滾存盈利並不包括任何本集團應佔共同控制機構之收購後虧損(二零零四年度：無)。