

## 簡明綜合權益變動表

截至二零零五年九月三十日止六個月

|   | 已發行<br>股本<br>港元   | 股份<br>溢價賬<br>港元   | 商譽<br>港元            | 土地及樓宇<br>重估儲備<br>港元 | 特別儲備<br>港元          | 匯率<br>波動儲備<br>港元 | 保留溢利<br>／(虧蝕)<br>港元 | 總額<br>港元          |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|---------------------|-------------------|
| 於二零零四年四月一日                              |                   |                   |                     |                     |                     |                  |                     |                   |
| 如前呈報 (經審核)                              | 48,038,077        | 24,482,848        | (22,478,515)        | 13,138,946          | (11,152,801)        | 51,728           | 7,710,678           | 59,790,961        |
| 採納香港會計準則<br>第17號：租賃所產生<br>之前期調整         | —                 | —                 | —                   | (8,372,235)         | —                   | (163,837)        | (612,288)           | (9,148,360)       |
| 經重列                                     | 48,038,077        | 24,482,848        | (22,478,515)        | 4,766,711           | (11,152,801)        | (112,109)        | 7,098,390           | 50,642,601        |
| 行使購股權                                   | 281,500           | —                 | —                   | —                   | —                   | —                | —                   | 281,500           |
| 期間虧損 (經重列)                              | —                 | —                 | —                   | —                   | —                   | —                | (8,852,618)         | (8,852,618)       |
| 於二零零四年九月三十日<br>及二零零四年十月一日<br>(未經審核及經重列) | 48,319,577        | 24,482,848        | (22,478,515)        | 4,766,711           | (11,152,801)        | (112,109)        | (1,754,228)         | 42,071,483        |
| 行使購股權                                   | 380,000           | —                 | —                   | —                   | —                   | —                | —                   | 380,000           |
| 公開發售產生之開支                               | —                 | (420,098)         | —                   | —                   | —                   | —                | —                   | (420,098)         |
| 重估盈餘                                    |                   |                   |                     |                     |                     |                  |                     |                   |
| — 總額 (經重列)                              | —                 | —                 | —                   | 344,686             | —                   | —                | —                   | 344,686           |
| — 遞延稅項 (經重列)                            | —                 | —                 | —                   | (73,618)            | —                   | —                | —                   | (73,618)          |
| 期間虧損 (經重列)                              | —                 | —                 | —                   | —                   | —                   | —                | (10,694,355)        | (10,694,355)      |
| 於二零零五年三月三十一日<br>及二零零五年四月一日<br>(經審核及經重列) | 48,699,577        | 24,062,750        | (22,478,515)        | 5,037,779           | (11,152,801)        | (112,109)        | (12,448,583)        | 31,608,098        |
| 發行新股份                                   | 9,600,000         | —                 | —                   | —                   | —                   | —                | —                   | 9,600,000         |
| 發行新股份之溢價 (扣除開支)                         | —                 | 2,813,538         | —                   | —                   | —                   | —                | —                   | 2,813,538         |
| 匯兌差額                                    | —                 | —                 | —                   | —                   | —                   | (329,227)        | —                   | (329,227)         |
| 重估盈餘                                    |                   |                   |                     |                     |                     |                  |                     |                   |
| — 總額                                    | —                 | —                 | —                   | 423,541             | —                   | —                | —                   | 423,541           |
| — 遞延稅項                                  | —                 | —                 | —                   | (139,769)           | —                   | —                | —                   | (139,769)         |
| 期間虧損                                    | —                 | —                 | —                   | —                   | —                   | —                | (8,461,096)         | (8,461,096)       |
| 於二零零五年九月三十日<br>(未經審核)                   | <u>58,299,577</u> | <u>26,876,288</u> | <u>(22,478,515)</u> | <u>5,321,551</u>    | <u>(11,152,801)</u> | <u>(441,336)</u> | <u>(20,909,679)</u> | <u>35,515,085</u> |