

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

For the nine months ended 31 December 2005 截至2005年12月31日止9個月

		Attributable to equity holders of the Company 本公司權益持有人應佔權益								
		Asset								
		Share capital	Share premium	revaluation reserve	Translation reserve	Special reserve	Accumulated profits	Subtotal	Minority interests	Total
		股本	股份溢價	重估儲備	匯兌儲備	特別儲備	累計溢利	小計	股東權益	總權益
HK\$'000	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	千港元	
At 1 April 2004 as originally stated	於2004年4月1日原本列示	82,500	20,307	13,604	708	(67,990)	317,342	366,471	16,547	383,018
Effect of changes in accounting policies (note 3)	會計政策變動之影響 (附註3)	-	-	2,017	-	-	-	2,017	-	2,017
At 1 April 2004 as restated	於2004年4月1日經重列	82,500	20,307	15,621	708	(67,990)	317,342	368,488	16,547	385,035
Surplus arising on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	17,384	-	-	-	17,384	(235)	17,149
Deferred tax liability arising on revaluation of property, plant and equipment	由重估物業、廠房及設備所產生之遞延稅項負債	-	-	(1,268)	-	-	-	(1,268)	-	(1,268)
Exchange differences arising on translation of foreign operations	海外財務報表之匯兌差額	-	-	-	219	-	-	219	-	219
Net income (expense) recognised directly in equity	直接於權益確認之收益(支出)	-	-	16,116	219	-	-	16,335	(235)	16,100
Realised on depreciation of property, plant and equipment	物業、廠房及設備之折舊變現	-	-	(949)	-	-	949	-	-	-
Realised on disposal of property, plant and equipment	出售物業、廠房及設備變現	-	-	(255)	-	-	255	-	-	-
Realised on disposal of subsidiaries	出售附屬公司變現	-	-	(164)	-	-	164	-	-	-
Profit for the year	本年度溢利	-	-	-	-	-	133,586	133,586	13,218	146,804
Total recognised income and expense for the year	本年度確認之收入及支出總額	-	-	14,748	219	-	134,954	149,921	12,983	162,904
Disposal of subsidiaries	出售附屬公司	-	-	-	-	-	-	-	(24,721)	(24,721)
Dividends paid to minority shareholders	派付予少數股東之股息	-	-	-	-	-	-	-	(4,809)	(4,809)
Dividends (note 11)	股息(附註11)	-	-	-	-	-	(66,000)	(66,000)	-	(66,000)
At 31 March 2005	於2005年3月31日	82,500	20,307	30,369	927	(67,990)	386,296	452,409	-	452,409
Surplus arising on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	2,350	-	-	-	2,350	-	2,350
Deferred tax liability arising on revaluation of property, plant and equipment	由重估物業、廠房及設備所產生之遞延稅項負債	-	-	(26)	-	-	-	(26)	-	(26)
Exchange differences arising on translation of foreign operations	海外財務報表之匯兌差額	-	-	-	(851)	-	-	(851)	-	(851)
Net income (expenses) recognised directly in equity	直接於權益確認之收益(支出)	-	-	2,324	(851)	-	-	1,473	-	1,473
Realised on depreciation of property, plant and equipment	物業、廠房及設備之折舊變現	-	-	(1,486)	-	-	1,486	-	-	-
Realised on disposal of property, plant and equipment	出售物業、廠房及設備變現	-	-	(176)	-	-	176	-	-	-
Profit for the period	本期溢利	-	-	-	-	-	87,297	87,297	-	87,297
Total recognised income and expense for the period	本期確認之收入及支出總額	-	-	662	(851)	-	88,959	88,770	-	88,770
Dividends (note 11)	股息(附註11)	-	-	-	-	-	(66,000)	(66,000)	-	(66,000)
At 31 December 2005	於2005年12月31日	82,500	20,307	31,031	76	(67,990)	409,255	475,179	-	475,179

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

For the nine months ended 31 December 2005 截至2005年12月31日止9個月

The special reserve of the Group represents:

- (i) the difference between the nominal value of the share capital issued by the Company and the nominal value of the share capital of the subsidiaries acquired pursuant to a group reorganisation in December 2001; and
- (ii) the special reserve of a subsidiary, Lee & Man Development Company Limited ("Lee & Man Development"), which represents the difference between the nominal value of the share capital issued by Lee & Man Development and the nominal amount of the share capital of subsidiaries acquired by it pursuant to a group organisation in 1993.

本集團之特別儲備乃：

- (i) 本公司透過2001年12月之集團重組所收購之附屬公司之股本面值與本公司已發行股本面值之差額；及
- (ii) 附屬公司Lee & Man Development Company Limited (「理文發展」)之特別儲備乃其根據一項於1993年之集團重組所收購附屬公司之股本面值與理文發展已發行股本面值之差額。