

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

Year ended 31 March 2006

截至二零零六年三月三十一日止年度

		Attributable to equity holders of the parent 母公司股份持有人應佔										
Notes		Issued	Share	Leasehold	Goodwill	Exchange	Capital	Reserve	Retained	Proposed	Minority	Total
		share	premium	land and	reserve	equalisation	redemption	funds	profits	final		
		capital	account	building	reserve	reserve	reserve			dividend	interests	equity
		HK\$'000	HK\$'000	reserve	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
				租賃土地	匯兌	資本	贖回儲備	儲備金	保留溢利	末期股息	少數	
		股本	溢價賬	及樓宇	商譽儲備	平衡儲備			建議	總計	股東權益	總股本值
	附註	千港元	千港元	重估儲備	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	於二零零四年四月一日											
As previously reported	如早前呈報	73,859	464,952	61,159	(86,230)	(11,082)	316	581	240,287	7,386	23,342	774,570
Prior year adjustments	上年度調整	-	-	-	-	-	-	-	(2,310)	-	-	(2,310)
As restated	經重列	73,859	464,952	61,159	(86,230)	(11,082)	316	581	237,977	7,386	23,342	772,260
Exchange realignment	匯兌調整	-	-	-	-	(2,790)	-	-	-	-	(4,734)	(7,524)
Impairment in value of property, plant and equipment	物業、廠房及設備減值撥回	-	-	(14,727)	-	-	-	-	-	-	-	(14,727)
Total income and expense for the year recognised directly in equity	本年度直接於股本中確認之收支總額	-	-	(14,727)	-	(2,790)	-	-	-	-	(4,734)	(22,251)
Net profit for the year (as restated)	本年度溢利淨額(經重列)	-	-	-	-	-	-	-	40,680	-	3,006	43,686
Total income and expense for the year	本年度收支總額	-	-	(14,727)	-	(2,790)	-	-	40,680	-	(1,728)	21,435
Final 2004 dividend declared	宣派二零零四年末期股息	-	-	-	-	-	-	-	-	(7,386)	-	(7,386)
Proposed final 2005 dividend	建議二零零五年末期股息	-	-	-	-	-	-	-	(14,772)	14,772	-	-
At 31 March 2005	於二零零五年三月三十一日	73,859	*464,952	*46,432	*(86,230)	*(13,872)	*316	*581	*263,885	14,772	21,614	786,309

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

Year ended 31 March 2006

截至二零零六年三月三十一日止年度

Attributable to equity holders of the parent
母公司股份持有人應佔

	Notes	Attributable to equity holders of the parent											Minority interests	Total equity		
		Issued share capital	Share premium account	Leasehold land and building revaluation reserve	Investment property revaluation reserve of associates	Share option reserve	Goodwill reserve	Exchange equalisation reserve	Capital redemption reserve	Reserve funds	Retained profits	Proposed final dividend			Total	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
	附註	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	千港元	千港元	千港元	千港元	
At 1 April 2005	於二零零五年四月一日															
As previously reported	如早前呈報	73,859	464,952	46,432	3,016	-	(86,230)	(13,872)	316	581	260,245	14,772	764,071	21,614	785,685	
Prior year adjustments	上年度調整	2.4(b)	-	-	(3,016)	-	-	-	-	-	3,640	-	624	-	624	
Opening adjustments	年初調整	2.4(b)	-	-	-	-	-	-	-	-	186,090	-	186,090	-	186,090	
As restated	經重列		73,859	464,952	46,432	-	(86,230)	(13,872)	316	581	449,975	14,772	950,785	21,614	972,399	
Exchange realignment	匯兌調整		-	-	-	-	-	18,699	-	-	-	-	18,699	434	19,133	
Total income and expense for the year recognised directly in equity	本年度直接於股本中確認之收支總額		-	-	-	-	-	18,699	-	-	-	-	18,699	434	19,133	
Net profit for the year	本年度溢利淨額		-	-	-	-	-	-	-	-	56,130	-	56,130	1,766	57,896	
Total income and expense for the year	本年度收支總額		-	-	-	-	-	18,699	-	-	56,130	-	74,829	2,200	77,029	
Dividends paid to minority interests	少數股東權益派息		-	-	-	-	-	-	-	-	-	-	-	(1,452)	(1,452)	
Advance from minority interests	少數股東權益		-	-	-	-	-	-	-	-	-	-	-	2,652	2,652	
Final 2005 dividend declared	宣派二零零五年末期股息		-	-	-	-	-	-	-	-	-	(14,772)	(14,772)	-	(14,772)	
Issue of shares	發行股本	31	500	1,000	-	-	-	-	-	-	-	-	1,500	-	1,500	
Equity-settled share option arrangements	以股份結算認股權之安排	32	-	-	-	3,762	-	-	-	-	-	-	3,762	-	3,762	
Proposed final 2006 dividend	建議二零零六年三月三十一日末期股息	12	-	-	-	-	-	-	-	-	(7,436)	7,436	-	-	-	
At 31 March 2006	於二零零六年三月三十一日		74,359	*465,952	*46,432	-	*3,762	*(86,230)	*4,827	*316	*581	*498,669	7,436	1,016,104	25,014	1,041,118

* These reserve accounts comprise the consolidated reserves of HK\$934,309,000 (2005: HK\$676,064,000) in the consolidated balance sheet.

* 此等儲備合共934,309,000港元(二零零五年: 676,064,000港元)已包括在綜合資產負債表之綜合儲備之內。