

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 March 2006

綜合權益變動表

截至二零零六年三月三十一日止年度

		Equity attributable to equity holders of the Company									Minority			
		本公司股權持有人應佔權益									少數股東權益	權益總額		
		Share capital	Share premium	Goodwill reserve	Capital reserve	Investment property revaluation reserve	Assets revaluation reserve	Investment revaluation reserve	Translation reserve	Employee share-based compensation reserve	Accumulated losses	Total		
		股本	股份溢價	商譽儲備	資本儲備	投資物業重估儲備	資產重估儲備	投資重估儲備	匯兌儲備	以股份支付予僱員之補償儲備	累計虧損	總計		
		HK\$'000	HK\$'000	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	千港元	千港元	
At 1 April 2004	於二零零四年四月一日	379,529	327,759	(2,556)	(293)	-	-	-	12,531	-	(363,011)	353,959	11,799	366,758
Revaluation surplus of investment properties	投資物業重估盈餘	-	-	-	-	973	-	-	-	-	-	973	-	973
Exchange difference on translation of overseas operations	因換算海外業務而產生之匯兌差額	-	-	-	-	-	-	-	4,454	-	-	4,454	99	4,553
Net income recognised directly in equity	直接於權益確認之淨收入	-	-	-	-	973	-	-	4,454	-	-	5,427	99	5,526
Loss for the year	年度虧損	-	-	-	-	-	-	-	-	-	(13,466)	(13,466)	(3,714)	(17,180)
Total recognised income and expense for the year	年度已確認之總收入及支出	-	-	-	-	973	-	-	4,454	-	(13,466)	(8,039)	(3,615)	(11,654)
Capital reduction (note 37(a))	削減股本(附註37(a))	(364,348)	364,348	-	-	-	-	-	-	-	-	-	-	-
Exercise of Bonus Warrants subscription rights (note 37(b))	行使紅利認股權證之認購權(附註37(b))	539	12,936	-	-	-	-	-	-	-	-	13,475	-	13,475
Issue of bonus shares (note 37(b))	發行紅股(附註37(b))	539	(539)	-	-	-	-	-	-	-	-	-	-	-
Exercise of 2005 Warrants and 2009 Warrants subscription rights (notes 37(c) and (d))	行使二零零五年認股權證及二零零九年認購股權之認購權(附註37(c)及(d))	2	18	-	-	-	-	-	-	-	-	20	-	20
Arising from acquisition of a subsidiary	因收購一間附屬公司而產生	-	-	-	-	-	-	-	-	-	-	-	1,816	1,816
Released on disposal of other investments which was formerly a subsidiary	出售其他投資(前附屬公司)時解除	-	-	6,715	293	-	-	-	-	-	-	7,008	-	7,008
Employee share-based compensation expenses recognised	確認以股份支付予僱員之補償開支	-	-	-	-	-	-	-	-	546	-	546	-	546
At 31 March 2005, as restated	於二零零五年三月三十一日,重列	16,261	704,522	4,159	-	973	-	-	16,985	546	(376,477)	366,969	10,000	376,969

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for the year ended 31 March 2006

綜合權益變動表

截至二零零六年三月三十一日止年度

		Equity attributable to equity holders of the Company 本公司股權持有人應佔權益										Minority Interests 少數股東權益	Total equity 權益總額	
		Share capital 股本	Share premium 股份溢價	Goodwill reserve 商譽儲備	Capital reserve 資本儲備	Investment property revaluation reserve 投資物業 重估儲備	Assets revaluation reserve 資產 重估儲備	Investment revaluation reserve 投資重估儲備	Translation reserve 匯兌儲備	Employee share-based compensation reserve 以股份 為基礎 之補償儲備	Accumulated losses 累計虧損	Total 總計	HK\$ '000 千港元	HK\$ '000 千港元
At 31 March 2005, as previously reported	於二零零五年 三月三十一日， 如前呈報	16,261	704,522	4,159	-	973	-	-	16,985	-	(375,931)	366,969	10,000	376,969
Effect on initial adoption of HKFRS 2	首次採納香港財務 報告準則第2號 之影響	-	-	-	-	-	-	-	-	546	(546)	-	-	-
At 31 March 2005, as restated	於二零零五年 三月三十一日， 重列	16,261	704,522	4,159	-	973	-	-	16,985	546	(376,477)	366,969	10,000	376,969
Effect on initial adoption of HKAS 40	首次採納香港會計 準則第40號 之影響	-	-	-	-	(973)	-	-	-	-	973	-	-	-
Effect on initial adoption of HKAS 36, HKAS 38 and HKFRS 3	首次採納香港會計 準則第36號、 香港會計準則38號 及香港財務報告 準則第3號之影響	-	-	(4,159)	-	-	-	-	-	-	4,159	-	-	-
At 1 April 2005	於二零零五年 四月一日	16,261	704,522	-	-	-	-	-	16,985	546	(371,345)	366,969	10,000	376,969
Revaluation surplus upon transfer of owner-occupied leasehold land and buildings to investment properties	將自用租賃土地及 樓宇轉撥至投資 物業時之重估盈餘	-	-	-	-	-	9,743	-	-	-	-	9,743	-	9,743
Deferred tax liabilities arising on revaluation of properties	重估物業產生之 遞延稅項負債	-	-	-	-	-	(1,705)	-	-	-	-	(1,705)	-	(1,705)
Fair value losses on available-for-sale financial assets	可供出售金融資產 之公平值虧損	-	-	-	-	-	-	(1,806)	-	-	-	(1,806)	-	(1,806)
Exchange difference on translation of overseas operations	因換算海外業務而 產生之匯兌差額	-	-	-	-	-	-	-	1,148	-	-	1,148	-	1,148
Net income/(expense) recognised directly in equity	直接於權益確認之 淨收入/(支出)	-	-	-	-	-	8,038	(1,806)	1,148	-	-	7,380	-	7,380
Profit for the year	年度溢利	-	-	-	-	-	-	-	-	-	53,138	53,138	49,406	102,544
Total recognised income and expense for the year	年度已確認之 總收入及支出	-	-	-	-	-	8,038	(1,806)	1,148	-	53,138	60,518	49,406	109,924
Issue of new shares upon exercise of bonus warrants (notes 37(c) to (e))	因行使紅利認股 權證而發行新股 (權證為37(c)至(e))	4	39	-	-	-	-	-	-	-	-	43	-	43
Arising from acquisition of subsidiaries	因收購附屬公司 而產生	-	-	-	-	-	-	-	-	-	-	-	18	18
Capital contribution from minority shareholder of a subsidiary	一間附屬公司之 少數股東出資	-	-	-	-	-	-	-	-	-	-	-	1,308	1,308
Employee share-based compensation expenses recognised	確認以股份支付予 僱員之補償開支	-	-	-	-	-	-	-	1,587	-	1,587	-	-	1,587
At 31 March 2006	於二零零六年 三月三十一日	16,265	704,561	-	-	-	8,038	(1,806)	18,133	2,133	(318,207)	429,117	60,732	489,849