

# Consolidated statement of changes in equity 綜合權益變動報表

Year ended 31 March 2006 截至二零零六年三月三十一日止年度

in HK\$ thousand 港幣千元	Notes 附註	Issued share capital 已發行股本	Share premium account 股份溢價賬	Share option reserve 購股權儲備	Capital reserve <sup>(a)</sup> 資本儲備 <sup>(a)</sup>	Contributed surplus <sup>(b)</sup> 繳入盈餘 <sup>(b)</sup>	Asset revaluation reserve 資產重估儲備	Exchange fluctuation reserve 外匯波動儲備	Reserve funds <sup>(c)</sup> 儲備基金 <sup>(c)</sup>	Retained profits 保留溢利	Proposed final dividend 擬派末期股息	Total equity 權益總值
At 1 April 2004 於二零零四年四月一日												
As previously reported 過往呈報		77,146	68,229	-	(2,918)	99,175	-	12,607	1,750	143,408	46,288	445,685
Prior year adjustment 去年調整	2.4(b)	-	-	324	-	-	-	-	-	(324)	-	-
As restated 重新列賬		77,146	68,229	324	(2,918)	99,175	-	12,607	1,750	143,084	46,288	445,685
Exchange realignment and total income and expense for the year recognised directly in equity 滙兌調整及直接於權益確認之年內損益總額		-	-	-	-	-	-	3,297	-	-	-	3,297
Profit for the year (as restated) 年內溢利 (重新列賬)		-	-	-	-	-	-	-	-	181,145	-	181,145
Total income and expense for the year 年內損益總額		-	-	-	-	-	-	3,297	-	181,145	-	184,442
Final 2004 dividend declared 已宣派二零零四年末期股息		-	-	-	-	-	-	-	-	-	(46,288)	(46,288)
Issue of bonus shares 發行紅股	26, 28(b)	77,146	(68,229)	-	-	(8,917)	-	-	-	-	-	-
Exercise of share options 行使購股權	26	2,599	1,949	-	-	-	-	-	-	-	-	4,548
Share issue expenses 發行股份開支	26	-	(94)	-	-	-	-	-	-	-	-	(94)
Equity-settled share option arrangements 權益結算購股權安排	27	-	-	985	-	-	-	-	-	-	-	985
Interim 2005 dividend 二零零五年中期股息	11	-	-	-	-	-	-	-	-	(28,240)	-	(28,240)
Proposed final 2005 dividend 擬派二零零五年末期股息	11	-	-	-	-	-	-	-	-	(61,188)	61,188	-
At 31 March 2005 於二零零五年三月三十一日		156,891	1,855*	1,309*	(2,918)*	90,258*	-	15,904*	1,750*	234,801*	61,188	561,038

in HK\$ thousand 港幣千元	Notes 附註	Issued share capital 已發行股本	Share premium account 股份溢價賬	Share option reserve 購股權儲備	Capital reserve <sup>(a)</sup> 資本儲備 <sup>(a)</sup>	Contributed surplus <sup>(b)</sup> 繳入盈餘 <sup>(b)</sup>	Asset revaluation reserve 資產重估儲備	Exchange fluctuation reserve 外匯波動儲備	Reserve funds <sup>(c)</sup> 儲備基金 <sup>(c)</sup>	Retained profits 保留溢利	Proposed final dividend 擬派末期股息	Total equity 權益總值
At 1 April 2005 於二零零五年四月一日												
As previously reported 過往呈報		156,891	1,855	-	(2,918)	90,258	-	15,904	1,750	236,110	61,188	561,038
Prior year adjustment 去年調整	2.4(b)	-	-	1,309	-	-	-	-	-	(1,309)	-	-
Opening adjustment 年初調整	2.4(b)	-	-	-	(2,069)	-	-	-	-	2,069	-	-
As restated 重新列賬		156,891	1,855	1,309	(4,987)	90,258	-	15,904	1,750	236,870	61,188	561,038
Reversal of impairment losses of land and buildings 土地及樓宇減值虧損撥回		-	-	-	-	-	10,151	-	-	-	-	10,151
Exchange realignment 滙兌調整		-	-	-	-	-	-	(114)	48	-	-	(66)
Total income and expense for the year recognised directly in equity 直接於權益確認之年內損益總額		-	-	-	-	-	10,151	(114)	48	-	-	10,085
Profit for the year 年內溢利		-	-	-	-	-	-	-	-	105,035	-	105,035
Total income and expense for the year 年內損益總額		-	-	-	-	-	10,151	(114)	48	105,035	-	115,120
Final 2005 dividend declared 已宣派二零零五年末期股息		-	-	-	-	-	-	-	-	-	(61,188)	(61,188)
Equity-settled share option arrangements 權益結算購股權安排	27	-	-	691	-	-	-	-	-	-	-	691
Interim 2006 dividend 二零零六年中期股息	11	-	-	-	-	-	-	-	-	(28,240)	-	(28,240)
Proposed final 2006 dividend 擬派二零零六年末期股息	11	-	-	-	-	-	-	-	-	(28,240)	28,240	-
At 31 March 2006 於二零零六年三月三十一日		156,891	1,855*	2,000*	(4,987)*	90,258*	10,151*	15,790*	1,798*	285,425*	28,240	587,421

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Year ended 31 March 2006 截至二零零六年三月三十一日止年度

\* These reserve accounts comprise the consolidated reserves of HK\$402,290,000 (2005: HK\$342,959,000) in the consolidated balance sheet.

Notes:

- (a) The capital reserve of the Group represents goodwill and negative goodwill arising on the acquisition of subsidiaries in prior years.
- (b) The contributed surplus of the Group represents the difference between the nominal value of the share capital issued by the Company and the aggregate of the share capital and the share premium account of the subsidiaries acquired pursuant to the Group reorganisation prior to the listing of the Company's shares in 1993.
- (c) In accordance with the financial regulations applicable in Mainland China, a portion of the profits of a subsidiary in Mainland China has been transferred to reserve funds which are restricted as to use.

\* 此等儲備賬項包含列於綜合資產負債表內之綜合儲備港幣402,290,000元(二零零五年：港幣342,959,000元)。

附註：

- (a) 本集團之資本儲備為過往年度收購附屬公司所產生之商譽及負商譽。
- (b) 本集團之繳入盈餘為一九九三年上市前根據集團重組所收購之附屬公司之股本及股份溢價賬總額及本公司已發行之股本面值之差額。
- (c) 根據適用於中國大陸之財務規例，中國大陸一附屬公司之部份溢利已轉移至有限制用途之儲備基金。