

# 綜合權益變動表

## Consolidated Statement of Changes in Equity

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

Attributable to equity holders of the Company  
本公司權益持有人應佔

Notes	Equity components	Issued	Share	Convertible	Contributed	Capital	Asset	General	Exchange	Accumulated	Total	Minority	Total
		share	premium	of	surplus	reserve	revaluation	reserve	fluctuation	losses		interests	equity
		capital	account	convertible					reserve				
		HK\$'000	HK\$'000	of	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		已發行	股份	可換股債券	實繳	資本	資產	一般	匯率	累積	總額	少數股東	權益
		股本	溢價賬	之賬	盈餘	儲備	重估儲備	儲備	波動儲備	虧損	總額	權益	總額
		千港元	千港元	部份	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												
As previously reported	如前所列	28,512	146,585	-	52,743	4,581	7,470	188	(16,854)	(259,266)	(36,041)	11,984	(24,057)
Prior year adjustments	前期調整	-	-	21,490	-	-	(2,794)	-	-	(13,147)	5,549	-	5,549
As restated	重列	28,512	146,585	21,490	52,743	4,581	4,676	188	(16,854)	(272,413)	(30,492)	11,984	(18,508)
Surplus on revaluation	重估盈餘	-	-	-	-	-	113	-	-	-	113	-	113
Share of reserves of a jointly-controlled entity	分佔共同控制企業之儲備	-	-	-	-	-	161	-	-	-	161	-	161
Total income and expense recognised directly in equity	直接於權益確認之收入及開支總額	-	-	-	-	-	274	-	-	-	274	-	274
Loss for the year (as restated)	年度虧損(重列)	-	-	-	-	-	-	-	-	(28,133)	(28,133)	(110)	(28,243)
Total income and expense for the year	年度收入及開支總額	-	-	-	-	-	274	-	-	(28,133)	(27,859)	(110)	(27,969)
Disposal of a subsidiary	出售一間附屬公司	-	-	-	-	-	-	-	-	-	-	(6,796)	(6,796)
Issue of new shares	發行新股份	5,600	7,840	-	-	-	-	-	-	-	13,440	-	13,440
Share issue expenses	發行股份支出	-	(85)	-	-	-	-	-	-	-	(85)	-	(85)
Conversion of convertible bonds	兌換可換股債券	8,000	34,046	(7,360)	-	-	-	-	-	-	34,686	-	34,686
Release of reserve upon disposal of a subsidiary	出售一間附屬公司時撥回儲備	-	-	-	-	-	(3,474)	-	(513)	3,474	(513)	-	(513)
Capital returned to a minority shareholder	少數股東之資本回報	-	-	-	-	-	-	-	-	-	-	(647)	(647)
At 31 March 2005	於二零零五年三月三十一日	42,112	188,386*	14,130	52,743*	4,581*	1,476*	188*	(17,367)*	(297,072)*	(10,823)	4,431	(6,392)
At 1 April 2005	於二零零五年四月一日												
As previously reported	如前所列	42,112	186,340	-	52,743	4,581	4,180	188	(17,367)	(282,423)	(9,646)	4,431	(5,215)
Prior year adjustments	前期調整	-	2,046	14,130	-	-	(2,704)	-	-	(14,649)	(1,177)	-	(1,177)
Opening adjustment	期初調整	-	-	-	-	(4,581)	-	-	-	4,581	-	-	-
As restated	重列	42,112	188,386	14,130	52,743	-	1,476	188	(17,367)	(292,491)	(10,823)	4,431	(6,392)
Surplus on revaluation	重估盈餘	-	-	-	-	-	349	-	-	-	349	-	349
Exchange realignment	外匯調整	-	-	-	-	-	-	-	3,064	-	3,064	69	3,133
Total income and expense recognised directly in equity	直接於權益確認之收入及開支總額	-	-	-	-	-	349	-	3,064	-	3,413	69	3,482
Profit for the year	年度溢利	-	-	-	-	-	-	-	-	599	599	62	661
Total income and expense for the year	年度收入及開支總額	-	-	-	-	-	349	-	3,064	599	4,012	131	4,143
Issue of new shares	發行新股份	31	6,820	20,460	-	-	-	-	-	-	27,280	-	27,280
Share issue expenses	發行股份支出	-	-	(273)	-	-	-	-	-	-	(273)	-	(273)
Conversion of convertible bonds	兌換可換股債券	31	2,521	52,740	(14,130)	-	-	-	-	-	41,131	-	41,131
Release of reserves upon disposal of a jointly-controlled entity	出售一間共同控制企業時撥回儲備	-	-	-	-	-	(1,363)	(188)	171	1,551	171	-	171
Reduction of share premium account	削減股份溢價賬	33	-	(254,421)	-	-	-	-	-	254,421	-	-	-
At 31 March 2006	於二零零六年三月三十一日	51,453	6,892*	-	52,743*	-*	462*	-*	(14,132)*	(35,920)*	61,498	4,562	66,060

\* These reserve accounts comprise the consolidated reserves of HK\$10,045,000 (2005: deficit of HK\$67,065,000 (restated)) in the consolidated balance sheet of the Group.

\* 該等儲備賬包括本集團於綜合資產負債表列賬之綜合儲備10,045,000港元(二零零五年:虧損67,065,000港元(重列))。