

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

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

		Share capital	Share premium	Capital reserve	Contributed surplus	Statutory surplus reserve	Discretionary surplus reserve	Employee share-based compensation reserve	Exchange reserve	Accumulated losses	Attributable to equity holders of the Company	Minority interests	Total	
		股本	股份溢價	資本儲備	繳入盈餘	法定盈餘公積金	任意盈餘公積金	以股份支付之僱員酬金儲備	匯兌儲備	累計虧損	本公司權益持有人應佔	少數股東權益	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	
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	
				(Note c) (附註c)	(Note a) (附註a)	(Note b) (附註b)	(Note b) (附註b)	(Note 31) (附註31)						
At 1 April 2004	於二零零四年四月一日	106,380	9	-	89,800	-	-	-	-	(163,121)	33,068	274	33,342	
Profit for the year	本年度溢利	-	-	-	-	-	-	-	-	15,336	15,336	496	15,832	
Total recognised income and expense for the year	本年度已確認收入及開支總額	-	-	-	-	-	-	-	-	15,336	15,336	496	15,832	
Issue of shares for acquisition of a subsidiary and associates	就收購一家附屬公司及聯營公司發行股份	25,900	11,100	-	-	-	-	-	-	-	37,000	-	37,000	
Placement of shares	配售股份	28,000	12,000	-	-	-	-	-	-	-	40,000	-	40,000	
Subscription of shares	認購股份	22,750	9,750	-	-	-	-	-	-	-	32,500	-	32,500	
Disposal of a subsidiary	出售一家附屬公司	-	-	-	-	-	-	-	-	-	-	(273)	(273)	
Expenses incurred in connection with issue of shares	發行股份涉及費用	-	(2,003)	-	-	-	-	-	-	-	(2,003)	-	(2,003)	
Acquisition of additional interest in associate	收購額外聯營公司權益	-	-	2,182	-	-	-	-	-	-	2,182	-	2,182	
Appropriations	轉撥	-	-	-	-	546	547	-	-	(1,093)	-	-	-	
Acquisition of subsidiaries	收購附屬公司	-	-	-	-	-	-	-	-	-	-	1,337	1,337	
Capital contribution through disposal of subsidiaries	透過出售附屬公司注資	-	-	-	-	-	7,482	-	-	-	7,482	-	7,482	
At 31 March 2005 and 1 April 2005	於二零零五年三月三十一日及二零零五年四月一日	183,030	30,856	2,182	89,800	546	547	7,482	-	(148,678)	165,565	1,834	167,399	
Exchange difference arising on translation of foreign operations	換算境外業務所產生之匯兌差額	-	-	-	-	-	-	-	3,113	-	3,113	-	3,113	
Loss for the year	本年度虧損	-	-	-	-	-	-	-	-	(56,061)	(56,061)	950	(55,111)	
Total recognised income and expense for the year	本年度已確認收入及開支總額	-	-	-	-	-	-	-	3,113	(56,061)	(52,948)	950	(51,998)	
Exercise of share option	行使購股權	2,520	10,271	-	-	-	-	(2,251)	-	-	10,540	-	10,540	
Appropriations	轉撥	-	-	-	-	911	625	-	-	(1,336)	-	-	-	
Issue of shares on conversion of convertible notes	兌換可換股債券時發行股份	16,439	123,572	-	-	-	-	-	-	-	140,011	-	140,011	
Recognition of equity-settled share-based payment	以股票結算股份為基準之付款確認	-	-	-	-	-	-	9,307	-	-	9,307	-	9,307	
Acquisition of additional interest in a subsidiary	收購一家附屬公司額外權益	-	-	-	-	-	-	-	-	-	-	1,929	1,929	
At 31 March 2006	於二零零六年三月三十一日	201,989	164,699	2,182	89,800	1,457	1,172	7,482	7,056	3,113	(206,475)	272,475	4,713	277,188

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截至二零零六年三月三十一日止年度

Notes:

- (a) The contributed surplus of the Group represents the difference between the nominal value of the Company's share capital issued as consideration in exchange for the nominal value of the issued share capital of the subsidiaries acquired at the time of the Company's listing in 1997.
- (b) As stipulated by the relevant laws and regulations for foreign investment enterprises in the People's Republic of China (the "PRC"), the Company's PRC subsidiaries are required to maintain a statutory surplus reserve fund and a discretionary surplus reserve fund, which are non-distributable. Appropriations to such reserves are made out of profit after taxation of the statutory financial statements of the PRC subsidiaries while the amount and allocation basis are decided by their board of directors annually. The statutory surplus reserve fund can be used to make up their prior year losses, if any, and can applied in conversion into capital by means of capitalisation issue.
- (c) The amount represents a revaluation surplus which was recognised as a result of the acquisition of an additional interest in Xin Hua Resources Investment Limited ("Xin Hua") (previously an associate) which resulted in Xin Hua becoming a subsidiary. Xin Hua was deregistered in this year. Its assets and liabilities were transferred to the Company

附註：

- (a) 本集團之繳入盈餘指本公司用以作為代價於一九九七年上市時所收購之附屬公司而發行之本公司股本面值，與該等附屬公司已發行股本面值之差額。
- (b) 誠如中華人民共和國（「中國」）外資企業之相關法律及法例所規定，本公司之中國附屬公司須維持法定盈餘公積金及任意盈餘公積金（為不可分派）。該等儲備之撥入來自中國附屬公司法定財務報表中之除稅後純利，而金額及分配基準則由董事會每年釐定。法定盈餘公積金可用作補足上年度之虧損（如有），並可透過資本化轉換為股本。
- (c) 該金額指因收購Xin Hua Resources Investment Limited ("Xin Hua")（本集團當時之聯營公司）額外權益（導致Xin Hua成為本集團附屬公司）而確認之重估盈餘。Xin Hua已於本年度內註銷，其資產及負債已轉移至本公司。