

Consolidated Statement of Changes in Equity 綜合權益變動表

For the year ended 31 March 2007 截至二零零七年三月三十一日止年度

		Attributable to the equity holders of the Company 本公司之股權持有人應佔												
		Share capital	Share premium	Special reserve	Capital reserve	Investment revaluation reserve	Other reserve	Translation reserve	Share-based payment reserve	Retained profits	Sub-total	Share-based payment reserve of a subsidiary	Minority interests	Total
		股本	股份溢價	特別儲備	資本儲備	投資重估儲備	其他儲備	匯兌儲備	以股份支付款項儲備	保留溢利	小計	附屬公司之以股份支付款項儲備	少數股東權益	合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	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	千港元
At 31 March 2005, as originally stated	於二零零五年三月三十一日，原列	136,920	184,811	124,695	2,480,000	991	-	(561)	-	301,116	3,227,972	-	536,425	3,764,397
Effect of change in accounting policy (note 2)	會計政策更改之影響(附註2)	-	-	-	-	-	-	-	-	232,917	232,917	-	-	232,917
At 1 April 2005, as restated	於二零零五年四月一日，重新列賬	136,920	184,811	124,695	2,480,000	991	-	(561)	-	534,033	3,460,889	-	536,425	3,997,314
Exchange difference arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	-	-	-	-	-	-	5,928	-	-	5,928	-	2,412	8,340
Decrease in fair value of available-for-sale investments	可供出售投資之公平價值減少	-	-	-	-	(1,343)	-	-	-	-	(1,343)	-	(303)	(1,646)
Share of other reserve of an associate	攤佔聯營公司其他儲備	-	-	-	-	-	5,733	-	-	-	5,733	-	-	5,733
Share of translation reserve of an associate	攤佔聯營公司匯兌儲備	-	-	-	-	-	-	(224)	-	-	(224)	-	-	(224)
Net (expense) income recognised directly in equity	直接於權益確認之(開支)收入淨額	-	-	-	-	(1,343)	5,733	5,704	-	-	10,094	-	2,109	12,203
Profit for the year (restated)	年度溢利(重新列賬)	-	-	-	-	-	-	-	-	278,861	278,861	-	35,463	314,324
Total recognised (expense) income for the year	年度已確認(開支)收入總額	-	-	-	-	(1,343)	5,733	5,704	-	278,861	288,955	-	37,572	326,527
Transferred from capital reserve	轉撥自資本儲備	-	-	-	(2,480,000)	-	-	-	-	2,480,000	-	-	-	-
Share repurchased and cancelled	購回及註銷股份	(1,052)	(13,426)	-	-	-	-	-	-	-	(14,478)	-	-	(14,478)
Recognition of equity-settled share-based payment expense	確認以股份支付款項之費用	-	-	-	-	-	-	-	4,945	-	4,945	137	-	5,082
Issue of shares under share option scheme	根據購股權計劃發行股份	1	29	-	-	-	-	-	(5)	-	25	-	-	25
Issue of shares under scrip dividend schemes	根據以股代息計劃發行股份	2,011	(2,011)	-	-	-	-	-	-	-	-	-	-	-
Credit arising on scrip dividends	以股代息所產生之進賬	-	-	-	-	-	-	-	-	29,931	29,931	-	-	29,931
Share issue expenses	發行股份費用	-	(274)	-	-	-	-	-	-	-	(274)	-	-	(274)
Distribution	分派	-	-	-	-	-	-	-	-	(998,070)	(998,070)	-	-	(998,070)
Dividend distributed by a subsidiary	附屬公司分發之股息	-	-	-	-	-	-	-	-	-	-	-	(18,169)	(18,169)
Contribution from minority shareholders	少數股東出資	-	-	-	-	-	-	-	-	-	-	-	10,525	10,525
Scrip dividends distributed by a subsidiary	附屬公司派發之以股代息	-	-	-	-	-	-	-	-	-	-	-	3,313	3,313
Acquisition of additional interests in subsidiaries	增購附屬公司權益	-	-	-	(201,291)	-	-	-	-	-	(201,291)	-	(130,498)	(331,789)
At 31 March 2006, as restated	於二零零六年三月三十一日，重新列賬	137,880	169,129	124,695	(201,291)	(352)	5,733	5,143	4,940	2,324,755	2,570,632	137	439,168	3,009,937

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		Attributable to the equity holders of the Company 本公司之股權持有人應佔												
		Share capital	Share premium	Special reserve	Capital reserve	Investment revaluation reserve	Other reserve	Translation reserve	Share-based payment reserve	Retained profits	Sub-total	Share-based payment reserve of a subsidiary	Minority interests	Total
		股本	股份溢價	特別儲備	資本儲備	投資重估儲備	其他儲備	匯兌儲備	以股份支付款項儲備	保留溢利	小計	附屬公司之以股份支付款項儲備	少數股東權益	合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	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	千港元
At 1 April 2006, as restated	於二零零六年四月一日，重新列賬	137,880	169,129	124,695	(201,291)	(352)	5,733	5,143	4,940	2,324,755	2,570,632	137	439,168	3,009,937
Exchange difference arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	-	-	-	-	-	-	54,168	-	-	54,168	-	27,800	81,968
Decrease in fair value of available-for-sale investments	可供出售投資之公平價值減少	-	-	-	-	(238)	-	-	-	-	(238)	-	(103)	(341)
Share of translation reserve of associates	聯營公司之匯兌儲備	-	-	-	-	-	-	15,167	-	-	15,167	-	-	15,167
Share of other reserve of associates	聯營公司之其他儲備	-	-	-	-	-	2,019	-	-	-	2,019	-	-	2,019
Net (expense) income recognised directly in equity	直接於權益確認之(開支)收入淨額	-	-	-	-	(238)	2,019	69,335	-	-	71,116	-	27,697	98,813
Profit for the year	年度溢利	-	-	-	-	-	-	-	-	345,665	345,665	-	31,482	377,147
Release upon disposal of interest in associates	出售聯營公司權益時轉出	-	-	-	-	-	(2,991)	(218)	-	-	(3,209)	-	-	(3,209)
Total recognised (expense) income for the year	年度已確認(開支)收入總額	-	-	-	-	(238)	(972)	69,117	-	345,665	413,572	-	59,179	472,751
Transfer of reserve of an associate	轉撥聯營公司儲備	-	-	-	-	-	33	-	-	(33)	-	-	-	-
Shares repurchased and cancelled	購回及註銷股份	(200)	(4,181)	-	-	-	-	-	-	-	(4,381)	-	-	(4,381)
Recognition of equity-settled share-based payment expense	確認以股份支付款項之費用	-	-	-	-	-	-	-	22,181	-	22,181	1,088	-	23,269
Issue of shares under share option scheme	根據購股權計劃發行股份	3,657	59,597	-	-	-	-	-	(5,096)	-	58,158	-	-	58,158
Release upon lapse of vested share options	於已歸屬購股權失效時轉出	-	-	-	-	-	-	-	(63)	63	-	-	-	-
Issue of shares under share option scheme by a subsidiary	附屬公司根據購股權計劃發行股份	-	-	-	-	-	-	-	-	-	-	(244)	1,744	1,500
Issue of shares under scrip dividend schemes	根據以股代息計劃發行股份	984	(984)	-	-	-	-	-	-	-	-	-	-	-
Issue of shares upon acquisition of additional interests in subsidiaries	於收購附屬公司額外權益時發行股份	6,850	192,701	-	-	-	-	-	-	-	199,551	-	-	199,551
Credit arising on scrip dividends	以股代息所產生之進賬	-	-	-	-	-	-	-	-	24,477	24,477	-	-	24,477
Share issue expenses	發行股份費用	-	(635)	-	-	-	-	-	-	-	(635)	-	-	(635)
Distribution	分派	-	-	-	-	-	-	-	-	(369,668)	(369,668)	-	-	(369,668)
Dividend distributed by a subsidiary	附屬公司分派之股息	-	-	-	-	-	-	-	-	-	-	-	(17,547)	(17,547)
Contribution from minority shareholders	少數股東出資	-	-	-	-	-	-	-	-	-	-	-	48,761	48,761
Scrip dividends distributed by a subsidiary	附屬公司派發之以股代息	-	-	-	-	-	-	-	-	-	-	-	5,472	5,472
Acquisition of additional interests in subsidiaries	增購附屬公司權益	-	-	-	(142,035)	-	-	-	-	-	(142,035)	-	(60,761)	(202,796)
At 31 March 2007	於二零零七年三月三十一日	149,171	415,627	124,695	(343,326)	(590)	4,794	74,260	21,962	2,325,259	2,771,852	981	476,016	3,248,849

The special reserve of the Group represents the difference between the nominal amount of the share capital and share premium of the subsidiaries at the date on which they were acquired by the Group and the nominal amount of the share capital issued as consideration for the acquisition.

The capital reserve represents the fair value in the underlying assets and liabilities that attributable to the additional interests in subsidiaries acquired by the Group.

本集團之特別儲備指附屬公司於其被本集團收購當日之股本面值及股份溢價，與作為收購代價而發行之股本面值間之差額。

資本儲備指本集團所收購附屬公司之額外權益攤佔之相關資產及負債之公平價值。