

Consolidated Statement of Changes in Equity

綜合權益變動表

Attributable to equity holders of the Company
本公司股權持有人應佔

		Share capital	Share premium	Property revaluation reserve	Capital reserve	Reserve and enterprise expansion funds	Exchange translation reserve	Retained earnings (deficit)	Total	Minority interests	Total
		股本	股本溢價	物業重估儲備	資本儲備	發展基金	匯兌儲備	保留溢利(虧損)	總額	少數股東權益	總額
		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
						儲備及企業發展基金 (Note 1) (附註1)					
At 1 April 2005	於二零零五年四月一日	26,248	40,481	11,542	45,994	9,116	(420)	67,393	200,354	6,964	207,318
Exchange difference arising on translation of overseas operation	換算海外營運產生之匯兌差額	—	—	—	—	—	4,634	—	4,634	—	4,634
(Loss) profit for the year	年內(虧損)溢利	—	—	—	—	—	—	(72,149)	(72,149)	38	(72,111)
At 31 March 2006	於二零零六年三月三十一日	26,248	40,481	11,542	45,994	9,116	4,214	(4,756)	132,839	7,002	139,841
Exchange difference arising on translation of overseas operation	換算海外營運產生之匯兌差額	—	—	—	—	—	1,744	—	1,744	17	1,761
Loss for the year	年內虧損	—	—	—	—	—	—	(124,577)	(124,577)	(218)	(124,795)
Reserves realised upon disposal of subsidiaries	出售附屬公司取得之儲備	—	—	(2,870)	(9,941)	(6,692)	—	19,503	—	—	—
Disposal of subsidiaries	出售附屬公司	—	—	—	—	—	(8,568)	—	(8,568)	(1,544)	(10,112)
Total recognised expenses for the year	年內確認之開支總額	—	—	(2,870)	(9,941)	(6,692)	(6,824)	(105,074)	(131,401)	(1,745)	(133,146)
Shares allotted and issued for settlement of consideration in respect of acquisition of a subsidiary	因支付收購附屬公司之代價而配發股份	4,200	46,200	—	—	—	—	—	50,400	—	50,400
Dividend paid to minority shareholders of a subsidiary	支付一間附屬公司少數股東之股息	—	—	—	—	—	—	—	—	(5,468)	(5,468)
Transfers (Note 2)	轉賬(附註2)	—	—	(1,226)	—	—	—	1,226	—	—	—
At 31 March 2007	於二零零七年三月三十一日	30,448	86,681	7,446	36,053	2,424	(2,610)	(108,604)	51,838	(211)	51,627

Notes :

- In accordance with the Peoples' Republic of China (the "PRC") regulations, all of the Group's subsidiaries in the PRC are required to transfer part of their profit after tax to the reserve and enterprise expansion funds, which are non-distributable, before profit distributions are made. The amounts of the transfers are subject to the approval of the boards of directors of these companies in accordance with their joint venture agreements and/or articles of association. No transfer of reserve was made for both years as the PRC subsidiaries were loss making in both years.
- The amount represents the transfer of property revaluation reserve to the Group's deficit due to the transfer of leasehold land and buildings to investment properties during the year.

附註 :

- 根據中華人民共和國(「中國」)規例所有在中國之附屬公司需要將其部份除稅後溢利轉撥至儲備及企業發展基金，該儲備於溢利分派發生前均不可分派。該轉撥金額是需由該等公司之董事會按照該等公司之合營企業合同及/或公司細則審批。由於過去兩年度，在中國之附屬公司並無除稅後溢利，因此於過去兩年度並無除稅後溢利轉撥予儲備。
- 由於年內租賃土地及樓宇轉撥至投資物業，有關金額反映重估物業儲備轉撥至本集團之虧損項目。