

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31 March 2009  
截至2009年3月31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 reserves	Translation reserve	Convertible notes 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	可換股票據儲備	以股份支付款項儲備	保留溢利	小計	以股份支付附屬公司之款項儲備	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	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	千港元
At 1 April 2007	於2007年4月1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
Exchange difference arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	-	-	-	-	-	-	159,028	-	-	-	159,028	-	39,992	199,020
Gain on fair value changes of available-for-sale investments	可供出售投資之公平價值變動之收益	-	-	-	-	490	-	-	-	-	-	490	-	(141)	349
Share of translation reserve of associates	聯營公司匯兌儲備	-	-	-	-	-	-	61,730	-	-	-	61,730	-	-	61,730
Net income recognised directly in equity	直接於權益確認之收入淨額	-	-	-	-	490	-	220,758	-	-	-	221,248	-	39,851	261,099
Profit for the year	年度溢利	-	-	-	-	-	-	-	-	-	359,982	359,982	-	158,129	518,111
Recognition of impairment of an available-for-sale investment	確認可供出售投資之減值	-	-	-	-	809	-	-	-	-	-	809	-	-	809
Release upon disposal of interest in an associate	出售聯營公司權益時轉出	-	-	-	-	-	-	644	-	-	-	644	-	379	1,023
Release upon disposal of an investment held for trading	出售持作買賣投資時轉出	-	-	-	-	-	(2,743)	(200)	-	-	-	(2,943)	-	-	(2,943)
Total recognised income (expense) for the year	年度已確認收入(開支)總額	-	-	-	-	1,299	(2,743)	221,202	-	-	359,982	579,740	-	198,359	778,099
Transfer of reserve of an associate	轉撥聯營公司儲備	-	-	-	-	-	40	-	-	-	(40)	-	-	-	-
Share of other reserve of associates	聯營公司其他儲備	-	-	-	-	-	8,547	-	-	-	-	8,547	-	-	8,547
Shares repurchased and cancelled	購回及註銷股份	(183)	(5,954)	-	-	-	-	-	-	-	-	(6,137)	-	-	(6,137)
Recognition of equity-settled share-based payment expense	確認以股份支付款項之費用	-	-	-	-	-	-	-	-	15,478	-	15,478	4,697	-	20,175
Issue of shares under share option scheme	根據購股權計劃發行股份	1,062	30,088	-	-	-	-	-	-	(5,095)	-	26,055	-	-	26,055
Release upon lapse of vested share options	於已歸屬購股權失效時轉出	-	-	-	-	-	-	-	-	(4,085)	4,085	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	(398)	3,234	2,836
Issue of shares under scrip dividend schemes	根據以股代息計劃發行股份	659	(659)	-	-	-	-	-	-	-	-	-	-	-	-
Credit arising on scrip dividends	以股代息所產生之進項	-	-	-	-	-	-	-	-	-	18,509	18,509	-	-	18,509
Share issue expenses	發行股份費用	-	(388)	-	-	-	-	-	-	-	-	(388)	-	-	(388)
Distribution	分派	-	-	-	-	-	-	-	-	-	(45,053)	(45,053)	-	-	(45,053)
Dividend distributed by a subsidiary	附屬公司分發之股息	-	-	-	-	-	-	-	-	-	-	-	-	(22,119)	(22,119)
Recognition of equity component of convertible notes	確認可換股票據之權益部份	-	-	-	-	-	-	-	8,482	-	-	8,482	-	-	8,482
Contribution from minority shareholders	少數股東出資	-	-	-	-	-	-	-	-	-	-	-	-	65,722	65,722
Scrip dividends distributed by a subsidiary	附屬公司派發之以股代息	-	-	-	-	-	-	-	-	-	-	-	-	5,733	5,733
At 31 March 2008	於2008年3月31日	150,709	438,714	124,695	(343,326)	709	10,638	295,462	8,482	28,260	2,662,742	3,377,085	5,280	726,945	4,109,310

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## 綜合權益變動表

For the year ended 31 March 2009

截至2009年3月31日止年度

		Attributable to the equity holders of the Company 本公司之股東持有人應佔												Share-based payment reserve of a subsidiary		Minority interests	Total
		Share capital	Share premium	Special reserve	Capital reserve	Investment revaluation reserve	Other reserves	Translation reserve	Convertible notes reserve	Share-based payment reserve	Warrants reserve	Retained profits	Sub-total	以股份支付 之附屬公司 儲備	少數 股東權益	合計	
		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	可換股 票儲備	以股份支付 款項儲備	認股權證 儲備	保留溢利	小計	款項儲備	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	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	千港元	千港元	
At 1 April 2008	於2008年4月1日	150,709	438,714	124,695	(343,326)	709	10,638	295,462	8,482	28,260	-	2,662,742	3,377,085	5,280	726,945	4,109,310	
Exchange difference arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	-	-	-	-	-	-	48,671	-	-	-	-	48,671	-	11,568	60,239	
Loss on fair value changes of available-for-sale investments	可供出售投資之公平價值變動之虧損	-	-	-	-	(275)	-	-	-	-	-	-	(275)	-	(2)	(277)	
Share of translation reserve of associates	聯估聯營公司匯兌儲備	-	-	-	-	-	-	15,997	-	-	-	-	15,997	-	345	16,342	
Net (expense) income recognised directly in equity	直接於權益確認之(開支)收入淨額	-	-	-	-	(275)	-	64,668	-	-	-	-	64,393	-	11,911	76,304	
Profit for the year	年度溢利	-	-	-	-	-	-	-	-	-	-	138,794	138,794	-	110,717	249,511	
Total recognised (expense) income for the year	年度已確認(開支)收入總額	-	-	-	-	(275)	-	64,668	-	-	-	138,794	203,187	-	122,628	325,815	
Share of capital contribution from an associate's shareholder	聯估聯營公司股東之出資	-	-	-	-	-	10,587	-	-	-	-	-	10,587	-	-	10,587	
Option to acquire additional interest in an associate (note 47(a))	收購聯營公司額外權益之購股權(附註47(a))	-	-	-	-	-	36,805	-	-	-	-	-	36,805	-	-	36,805	
Recognition of equity-settled share-based payment expense	確認以股份支付款項之費用	-	-	-	-	-	-	-	-	14,985	-	-	14,985	436	-	15,421	
Issue of shares under share option scheme	根據購股權計劃發行股份	130	1,651	-	-	-	-	-	-	-	-	-	1,781	-	-	1,781	
Release upon lapse of vested options	於已歸屬購股權失效時轉出	-	-	-	-	-	-	-	-	(15,226)	-	15,226	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	-	-	(584)	4,273	3,689	
Release upon lapse of vested options of a subsidiary	於附屬公司已歸屬購股權失效時轉出	-	-	-	-	-	-	-	-	-	-	2,676	2,676	(4,291)	1,615	-	
Share issue expenses	發行股份費用	-	(510)	-	-	-	-	-	-	-	-	-	(510)	-	-	(510)	
Dividends recognised as distribution (note 15)	已確認作分派之股息(附註15)	-	-	-	-	-	-	-	-	-	12,833	(12,833)	-	-	-	-	
Dividend distributed by a subsidiary	附屬公司分發之股息	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,402)	(12,402)	
Contribution from minority shareholders	少數股東出資	-	-	-	-	-	-	-	-	-	-	-	-	-	52,908	52,908	
Scrip dividends distributed by a subsidiary	附屬公司派發之以股代息	-	-	-	-	-	-	-	-	-	-	-	-	-	804	804	
Acquisition of subsidiaries (note 47(a))	收購附屬公司(附註47(a))	-	-	-	-	-	-	-	-	-	-	-	-	-	4,604	4,604	
Acquisition of additional interests in subsidiaries	增購附屬公司權益	-	-	-	-	-	-	-	-	-	-	-	-	-	(795)	(795)	
At 31 March 2009	於2009年3月31日	150,839	439,855	124,695	(343,326)	434	58,030	360,130	8,482	28,019	12,833	2,806,605	3,646,596	841	900,580	4,548,017	

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 difference between the fair value and the carrying amount 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估之相關資產及負債之公平價值。