

綜合股東權益變動表

Consolidated Statement of Changes in Equity

截至二零零六年六月三十日止年度
For the year ended 30 June 2006

		母公司股權持有人應佔										少數		
		Attributable to equity holders of the parent										股東權益		總計
		資本								保留溢利	總計	股東權益	總計	
		股本	股份溢價	特別儲備	負商譽	贖回儲備	匯兌儲備	法定儲備	其他儲備	保留溢利	總計	股東權益	總計	
		Share capital	Share premium	Special reserve	Negative goodwill	redemption reserve	Translation reserve	Statutory reserve	Other reserve	Retained profits	Total	Minority interests	Total	
		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	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
				(附註甲)				(附註乙)	(附註丙)					
				(note a)				(note b)	(note c)					
於二零零四年七月一日	At 1 July 2004													
— 原先呈列	— as originally stated	219,104	426,608	55,018	3,178	1,644	(2,428)	721	—	45,555	749,400	—	749,400	
— 會計政策變動之影響 (附註3)	— effect of change in accounting policies (note 3)	—	—	—	—	—	—	—	—	—	—	28,146	28,146	
— 經重列	— as restated	219,104	426,608	55,018	3,178	1,644	(2,428)	721	—	45,555	749,400	28,146	777,546	
本年度溢利	Profit for the year	—	—	—	—	—	—	—	—	92,135	92,135	2,542	94,677	
解散一間附屬公司之收益	Gain on dissolution of a subsidiary	—	—	—	(1,640)	—	—	—	—	—	(1,640)	—	(1,640)	
本年度總確認收入及開支	Total recognised income and expense for the year	—	—	—	(1,640)	—	—	—	—	92,135	90,495	2,542	93,037	
現金股息	Cash dividends	—	—	—	—	—	—	—	—	(8,764)	(8,764)	—	(8,764)	
於二零零五年六月三十日	At 30 June 2005	219,104	426,608	55,018	1,538	1,644	(2,428)	721	—	128,926	831,131	30,688	861,819	
— 會計政策變動之影響 (附註3)	— effect of change in accounting policies (note 3)	—	—	—	(1,538)	—	—	—	—	276	(1,262)	(66)	(1,328)	
於二零零五年七月一日 (經重列)	At 1 July 2005 — as restated	219,104	426,608	55,018	—	1,644	(2,428)	721	—	129,202	829,869	30,622	860,491	
直接於權益確認之換算海外 業務產生之匯兌差額	Exchange differences arising on translation of foreign operations recognised directly in equity	—	—	—	—	—	15,777	—	—	—	15,777	2,948	18,725	
本年度溢利	Profit for the year	—	—	—	—	—	—	—	—	130,160	130,160	1,295	131,455	
本年度總確認之收入及開支	Total recognised income and expense for the year	—	—	—	—	—	15,777	—	—	130,160	145,937	4,243	150,180	
因收購附屬公司產生來自 一股權持有人之貢獻	Contributions from an equity holder arising from acquisition of subsidiaries	—	—	—	—	—	—	—	92,451	—	92,451	—	92,451	
現金股息	Cash dividends	—	—	—	—	—	—	—	—	(41,630)	(41,630)	—	(41,630)	
於二零零六年六月三十日	At 30 June 2006	219,104	426,608	55,018	—	1,644	13,349	721	92,451	217,732	1,026,627	34,865	1,061,492	

附註：

- (甲) 本集團之特別儲備由所收購附屬公司當時之股本、股份溢價、一般儲備及保留溢利之總值與本公司就收購事項所發行之股份之面值間之差異產生。
- (乙) 轉撥自保留溢利之法定儲備乃按適用於本公司中國附屬公司之相關中華人民共和國(「中國」)之法律及法規之規定作出。
- (丙) 本集團之其他儲備乃指於截至二零零六年六月三十日止年度內，由已付及應付代價之公平價值與透過收購附屬公司所收購之可識別資產、負債及或然負債之淨公平價值間之差異所產生來自母公司一股權持有人之貢獻(附註38)。

Notes:

- (a) The special reserve of the Group arose from the difference between the aggregate amount of the then share capital, share premium, general reserve and retained profits of the subsidiaries acquired, and the nominal amount of the Company's shares issued for the acquisition in relation to a previous group reorganisation.
- (b) The statutory reserves transferred from retained profits are required by the relevant People's Republic of China ("PRC") laws and regulations applicable to the Company's PRC subsidiaries.
- (c) The other reserve of the Group represents deemed contributions from an equity holder of the parent arose from the difference between the fair value of consideration paid and payable and the net fair value of the identifiable assets, liabilities and contingent liabilities acquired through acquisition of the subsidiaries during the year ended 30 June 2006 (note 38).