

綜合股本變動表

Statement of Changes in Equity

截至二零零三年三月三十一日止年度 For the year ended 31st March, 2003

		股本	股份溢價	資本贖回儲備	特殊儲備	商譽儲備	滙兌儲備	溢利結存 (累積虧損)	總額
		Share capital	Share premium account	Capital redemption reserve	Special reserve	Goodwill reserve	Translation reserve	Retained profit (Accumulated losses)	Total
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
集團	THE GROUP								
二零零一年四月一日	At 1st April, 2001	118,630	410,212	105	(60,819)	(15,550)	1,326	41,110	495,014
於出售一附屬公司時確認	Released upon disposal of a subsidiary	-	-	-	-	-	15	-	15
未於損益表確認 之換算海外業務滙兌差異	Exchange difference on translation of overseas operations not recognised in the income statement	-	-	-	-	-	35	-	35
本年度虧損	Loss for the year	-	-	-	-	-	-	(98,138)	(98,138)
二零零二年三月三十一日 及二零零二年四月一日	At 31st March, 2002 and 1st April, 2002	118,630	410,212	105	(60,819)	(15,550)	1,376	(57,028)	396,926
回購及註銷股份	Shares repurchased and cancelled	(180)	(365)	180	-	-	-	-	(365)
回購股份支出	Share repurchase expenses	-	(4)	-	-	-	-	-	(4)
未於損益表確認 之換算海外業務滙兌差異	Exchange difference on translation of overseas operations not recognised in the income statement	-	-	-	-	-	(20)	-	(20)
本年度溢利	Profit for the year	-	-	-	-	-	-	43,118	43,118
二零零三年三月三十一日	At 31st March, 2003	118,450	409,843	285	(60,819)	(15,550)	1,356	(13,910)	439,655

上表所列者包括以下本集團所攤佔之聯營公司收購後儲備：

Included in the above is the Group's share of post acquisition reserve of the associates as follows:

		2003 千港元 HK\$'000	2002 千港元 HK\$'000
於四月一日	At 1st April	(19,787)	(14,767)
攤佔聯營公司業績	Share of results of associates	(191)	(5,020)
於三月三十一日	At 31st March	(19,978)	(19,787)

特殊儲備指所收購之附屬公司之股份面值與本公司於本公司股份在一九九三年上市前集團改組時就收購事項而發行之股份面值之差額。

The special reserve represents the difference between the nominal value of the shares of the acquired subsidiaries and the nominal value of the Company's shares issued for the acquisition at the time of the group reorganisation prior to the listing of the Company's shares in 1993.

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截至二零零三年三月三十一日止年度 For the year ended 31st March, 2003

		股本	股份溢價	資本贖回儲備	實繳盈餘	溢利保存 (累積虧損)	總額
		Share capital	Share premium account	Capital redemption reserve	Contributed surplus	Accumulated losses	Total
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
本公司	THE COMPANY						
二零零一年四月一日	At 1st April, 2001	118,630	410,212	105	58,086	(96,831)	490,202
本年度虧損	Loss for the year	-	-	-	-	(97,982)	(97,982)
二零零二年三月三十一日	At 31st March, 2002 and						
及二零零二年四月一日	1st April, 2002	118,630	410,212	105	58,086	(194,813)	392,220
回購及註銷股份	Shares repurchased and cancelled	(180)	(365)	180	-	-	(365)
回購股份支出	Share repurchase expenses	-	(4)	-	-	-	(4)
本年度溢利	Profit for the year	-	-	-	-	42,727	42,727
二零零三年三月三十一日	At 31st March, 2003	118,450	409,843	285	58,086	(152,086)	434,578

實繳盈餘乃附屬公司被本公司收購當日之綜合股東資金與本公司股份於一九九三年上市前集團改組時因該項收購而發行之本公司股份面值之差額。

根據百慕達一九八一年公司法(經修訂)，一間公司之實繳盈餘賬可供分派。然而，本公司在下列情況下，不得自實繳盈餘賬中宣派或派付股息：

- (a) 在其負債到期時無法償還，或在作出派付後無法償還負債；或
- (b) 其資產之可變現價值低於其負債及已發行股本及股份溢價賬之總值。

The contributed surplus represents the difference between the consolidated shareholders' funds of the subsidiaries at the date on which they were acquired by the Company and the nominal amount of the Company's shares issued for the acquisition at the time of the group reorganisation prior to the listing of the Company's shares in 1993.

Under the Companies Act 1981 of Bermuda (as amended), the contributed surplus account of the Company is available for distribution. However, the Company cannot declare or pay a dividend, or make a distribution out of contributed surplus, if:

- (a) it is, or would after the payment be, unable to pay its liabilities as they become due; or
- (b) the realisable value of its assets would thereby be less than the aggregate of its liabilities and its issued share capital and share premium accounts.

本公司在二零零三年及二零零二年三月三十一日並沒有任何儲備分派給股東。

The Company did not have any reserves available for distribution to shareholders at 31st March, 2003 and 2002.