

綜合權益變動表 截至二零零四年三月三十一日止年度

Consolidated Statement of Changes in Equity For the year ended 31st March, 2004

| | | Share capital 股本 HK\$'000 千港元 | Share premium 股份溢價賬 HK\$'000 千港元 | Special reserve 特別盈餘 HK\$'000 千港元 | Investment revaluation reserve 投資 重估儲備 HK\$'000 千港元 | Translation reserve 滙轉儲備 HK\$'000 千港元 | Accumulated profits 保留溢利 HK\$'000 千港元 | Total 總額 HK\$'000 千港元 |
|--|---|---|--|---|---|---|---|--------------------------------|
| At 1st April, 2002 | 於二零零二年 四月一日 | | | | | | | |
| - as originally stated | - 原先呈列 | 28,883 | 68,799 | 34,350 | 78,060 | (84) | 278,122 | 488,130 |
| - prior period adjustment on adoption of SSAP 12 (Revised) (Note 2) | - 經採納會計 準則第12號 (經修訂)之 前期間調整 (附註2) | - | - | - | - | - | (5,755) | (5,755) |
| - as restated | - 重列後 | 28,883 | 68,799 | 34,350 | 78,060 | (84) | 272,367 | 482,375 |
| Exchange difference on translation of overseas operations | 於海外營運之 滙兌差異 | - | - | - | - | (59) | - | (59) |
| Deficit on revaluation of investments | 投資重估虧損 | - | - | - | (58,313) | - | - | (58,313) |
| Net losses not recognised in the income statement | 未於損益表中 確認之淨虧損 | - | - | - | (58,313) | (59) | - | (58,372) |
| Exercise of share options | 行使購股權 | 8 | 64 | - | - | - | - | 72 |
| Placing of new shares | 發行股份 | 200 | 2,060 | - | - | - | - | 2,260 |
| Shares issue expenses | 發行股份費用 | - | (175) | - | - | - | - | (175) |
| Realised on disposal of investments | 出售投資所得 | - | - | - | (10,100) | - | - | (10,100) |
| Profit for the year | 年內盈利 | - | - | - | - | - | 38,983 | 38,983 |
| Final dividend for FY02 paid | 派發二零零二財政 年度末期股息 | - | - | - | - | - | (8,665) | (8,665) |
| Interim dividend for FY03 paid | 派發二零零三財政 年度中期股息 | - | - | - | - | - | (4,623) | (4,623) |
| At 31st March, 2003 | 於二零零三年 三月三十一日 | 29,091 | 70,748 | 34,350 | 9,647 | (143) | 298,062 | 441,755 |

綜合權益變動表

截至二零零四年三月三十一日止年度

Consolidated Statement of Changes in Equity

For the year ended 31st March, 2004

| | | Share capital | Share premium | Special reserve | Investment revaluation reserve | Translation reserve | Accumulated profits | Total |
|---|---------------------|---------------|---------------|-----------------|--------------------------------|---------------------|---------------------|----------------|
| | | 股本 | 股份溢價賬 | 特別盈餘 | 投資重估儲備 | 滙轉儲備 | 保留溢利 | 總額 |
| | | 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 |
| Exchange difference on translation of overseas operations | 於海外營運之滙兌差異 | - | - | - | - | 36 | - | 36 |
| Surplus on revaluation of investments | 投資重估利潤 | - | - | - | 3,484 | - | - | 3,484 |
| Net gains not recognised in the income statement | 未於損益表中確認之淨收益 | - | - | - | 3,484 | 36 | - | 3,520 |
| Exercise of share options | 行使購股權 | 64 | 658 | - | - | - | - | 722 |
| Realised on disposal of investments | 出售投資所得 | - | - | - | (8,164) | - | - | (8,164) |
| Profit for the year | 年內盈利 | - | - | - | - | - | 18,184 | 18,184 |
| Final dividend for FY03 paid | 派發二零零三財政年度末期股息 | - | - | - | - | - | (4,655) | (4,655) |
| Interim dividend for FY04 paid | 派發二零零四財政年度中期股息 | - | - | - | - | - | (2,915) | (2,915) |
| At 31st March, 2004 | 於二零零四年三月三十一日 | 29,155 | 71,406 | 34,350 | 4,967 | (107) | 308,676 | 448,447 |

The special reserve of the Group 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 1997.

本集團之特別盈餘乃指於一九九七年內，根據為籌備本公司股份於香港聯合交易所有限公司上市而進行重估所收購之附屬公司已發行股份之面值與本公司為此而發行之股份之面值兩者之間之差額。

The accumulated profits of the Group include accumulated losses of HK\$887,000 (FY03: HK\$692,000) retained by associates of the Group.

本集團之保留溢利包括聯營公司所佔之累積虧損達887,000港元(二零零三財政年度: 692,000港元)。