

YANGTZEKIANG GARMENT MFG. CO., LTD. 長江製衣廠有限公司

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31st March, 2004
(Expressed in Hong Kong dollars)

綜合權益股本變動表

截至二零零四年三月三十一日止年度
(以港元計)

			2004	2003 (restated) (重列)
		Note 附註	\$'000 千元	\$'000 千元
Shareholders' equity at 1st April	股東權益			
– as previously reported	– 上年度報告		361,761	354,094
– prior year adjustment arising from change in accounting policy for deferred tax	– 修訂遞延所得稅的會計政策所產生的前期調整	11	(9,593)	(9,864)
Shareholders' equity at 1st April as restated	於四月一日重列之股東權益		352,168	344,230
Surplus/(deficit) on revaluation of:	重估盈餘/(虧損):			
– investment properties, net of deferred tax	– 扣除遞延所得稅後的投資物業淨額	35(a)	558	(1,662)
– investments in securities	– 證券投資	35(a)	400	(39)
Impairment loss on land and buildings, net of deferred tax	扣除遞延所得稅後土地及樓宇減值虧損	35(a)	–	(1,373)
Share of associate's revaluation surplus on investment properties	應佔聯營公司投資物業重估盈餘	35(a)	973	157
Share of associates' other reserves	應佔聯營公司其他儲備	35(a)	697	–
Share of associates' exchange reserve	應佔聯營公司匯兌儲備	35(a)	1,186	(1,987)
Exchange differences on translation of the financial statements of foreign entities	換算海外公司財務報表之匯兌差額	35(a)	2,038	679
Net gains/(losses) not recognised in the income statement	未在損益表確認之淨收益/(虧損)		5,852	(4,225)
Net profit for the year:	本年度淨溢利			
– as previously reported	– 上年度報告			33,079
– prior year adjustment arising from change in accounting policy for deferred tax	– 修訂遞延所得稅的會計政策所產生的前期調整			(2)
Net profit for the year (2003 as restated)	本年度淨溢利 (2003年已重列)	35(a)	69,085	33,077
Dividends approved during the year	年度內核准的股息	9	(12,622)	(14,025)
Reserves transferred to the income statement on:	儲備撥往			
– disposal of subsidiaries	損益表:	35(a)		
– deconsolidation of subsidiaries in liquidation	– 出售附屬公司 – 不再綜合計算在清盤中之附屬公司		(122)	(662)
			–	(6,227)
			(122)	(6,889)
Shareholders' equity at 31st March	於三月三十一日之股東權益		414,361	352,168

The notes on pages 35 to 130 form part of these financial statements.

第35頁至130頁的附註屬本財務報表之一部份。