

Consolidated Statement of Changes in Equity

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

		Share capital 股本 HK\$'000 港幣千元	Share premium 股份溢價 HK\$'000 港幣千元	Property revaluation reserve 物業 重估儲備 HK\$'000 港幣千元	Capital reserve 資本儲備 HK\$'000 港幣千元	Reserve and enterprise expansion funds 儲備及企業 發展基金 HK\$'000 港幣千元	Exchange fluctuation reserve 滙率 波動儲備 HK\$'000 港幣千元	Retained profits 保留溢利 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
At 1 April 2002	於二零零二年 四月一日								
- as originally stated	一如前呈報	24,281	26,262	26,160	42,516	9,116	(2,488)	73,417	199,264
- change in accounting policy with respect to deferred tax (note 2)	有關遞延稅項 會計政策變動 (附註2)	-	-	(2,350)	-	-	-	(2,426)	(4,776)
- as restated	一重列	24,281	26,262	23,810	42,516	9,116	(2,488)	70,991	194,488
Shares repurchased and cancelled	股份購回及註銷	(176)	(901)	-	-	-	-	-	(1,077)
Disposal of property, plant and equipment	出售物業、廠房 及設備	-	-	(154)	-	-	-	154	-
Release of deferred tax liability upon disposal of property, plant and equipment	出售物業、廠房 及設備解除之 遞延稅項負債	-	-	25	-	-	-	-	25
Exchange fluctuation reserve released on disposal of a jointly controlled entity	出售共同控制實體 而產生之滙率 波動儲備	-	-	-	-	-	585	-	585
Exchange differences arising on translation of financial statements of operations outside Hong Kong	換算海外附屬公司之 財務報告產生之 滙率差異	-	-	-	-	-	1,202	-	1,202
Net profit for the year	本年度溢利	-	-	-	-	-	-	1,577	1,577
At 31 March 2003	於二零零三年 三月三十一日	24,105	25,361	23,681	42,516	9,116	(701)	72,722	196,800
Shares repurchased and cancelled	股份購回及註銷	(51)	(238)	-	-	-	-	-	(289)
Impairment loss on property, plant and equipment	物業、廠房及設備之 減值虧損	-	-	(913)	-	-	-	-	(913)
Release of deferred tax liability upon impairment of property, plant and equipment	因物業、廠房及設備 減值解除之 遞延稅項負債	-	-	160	-	-	-	-	160
Effect of change in tax rate	稅率變動之影響	-	-	(218)	-	-	-	-	(218)
Exchange differences arising on translation of financial statements of operations outside Hong Kong	換算海外附屬公司之 財務報告產生之 滙率差異	-	-	-	-	-	2,135	-	2,135
Net loss for the year	本年度虧損	-	-	-	-	-	-	(16,538)	(16,538)
At 31 March 2004	於二零零四年 三月三十一日	24,054	25,123	22,710	42,516	9,116	1,434	56,184	181,137

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Certain amounts of goodwill and negative goodwill arising on the acquisition of subsidiaries in prior years remain eliminated against consolidated retained profits and credited to the capital reserve, respectively, as explained in note 14.

於往年，因購入附屬公司而產生之商譽及負債商譽維持分別與綜合保留溢利作抵銷及計入資本儲備，如解釋於附註14。

In accordance with PRC regulations, all of the Group's subsidiaries in the PRC are required to transfer part of their profit after tax to the reserve and enterprise expansion funds, which are non-distributable, before profit distributions are made. The amounts of the transfers are subject to the approval of the boards of directors of these companies in accordance with their joint venture agreements and/or articles of association.

根據中國規例所有在中國之附屬公司需要將其部份除稅後溢利轉撥至儲備及企業擴充基金，該儲備於溢利分派發生前均不可分派。該轉撥金額是需由該等公司之董事會按照該等公司之合營企業合同及／或公司細則審批。