

Consolidated Statement of Changes in Equity

綜合權益變動表

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

		Issued share capital 已發行股本	Share premium account 股份溢價賬	Contributed surplus 繳入盈餘	Exchange fluctuation reserve 外匯波動 儲備	Asset revaluation reserve 資產 重估儲備	Retained profits 保留溢利	Proposed final dividend 擬派 末期股息	Total 總計
	Notes 附註	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 April 2002	於二零零二年四月一日								
As previously reported	原先呈列	63,526	28,735	280	(9,308)	109,103	185,133	3,176	380,645
Prior year adjustment:	往年調整:								
SSAP 12 – restatement of deferred tax	會計實務準則第12號 — 重列遞延稅項	26	-	-	-	(12,625)	(7,276)	-	(19,901)
As restated	重列	63,526	28,735	280	(9,308)	96,478	177,857	3,176	360,744
Final 2002 dividend declared	已宣派二零零二年 末期股息	-	-	-	-	-	-	(3,176)	(3,176)
Deferred tax credited to equity	計入股本之 遞延稅項	26	-	-	-	1,100	-	-	1,100
Revaluation deficit on fixed assets	固定資產重估虧絀	14	-	-	-	(11,345)	-	-	(11,345)
Exchange realignment	匯兌調整	-	-	-	2,410	-	-	-	2,410
Net gains and losses not recognised in the profit and loss account	並未在損益賬中確認之 收益及虧損淨額	-	-	-	2,410	(10,245)	-	-	(7,835)
Net profit for the year (restated)	年內溢利淨額 (重列)	-	-	-	-	-	43,301	-	43,301
Interim 2003 dividend	二零零三年中期股息	12	-	-	-	-	(6,353)	-	(6,353)
Final 2003 dividend proposed	擬派二零零三年末期股息	12	-	-	-	-	(9,529)	9,529	-
Balance at 31 March 2003	於二零零三年 三月三十一日結存	63,526	28,735*	280*	(6,898)*	86,233*	205,276*	9,529	386,681

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

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		Issued share capital 已發行股本	Share premium account 股份溢價賬	Contributed surplus 繳入盈餘	Exchange fluctuation reserve 外匯波動 儲備	Asset revaluation reserve 資產 重估儲備	Retained profits 保留溢利	Proposed final dividend 擬派 末期股息	Total 總計
	Notes 附註	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 April 2003	於二零零三年四月一日								
As previously reported	原先呈列	63,526	28,735	280	(6,898)	97,758	213,119	9,529	406,049
Prior year adjustment:	往年調整:								
SSAP 12 – restatement of deferred tax	會計實務準則第12號 — 重列遞延稅項	26	-	-	-	(11,525)	(7,843)	-	(19,368)
As restated	重列	63,526	28,735	280	(6,898)	86,233	205,276	9,529	386,681
Final 2003 dividend declared	已宣派二零零三年 末期股息	-	-	-	-	-	-	(9,529)	(9,529)
Deferred tax credited to equity	計入股本之 遞延稅項	26	-	-	-	87	-	-	87
Exchange realignment	匯兌調整	-	-	-	54	-	-	-	54
Net gains and losses not recognised in the profit and loss account	並未在損益賬中確認之 收益及虧損淨額	-	-	-	54	87	-	-	141
Net profit for the year	年內溢利淨額	-	-	-	-	-	25,599	-	25,599
Interim 2004 dividend	二零零四年中期股息	12	-	-	-	-	(6,353)	-	(6,353)
Final 2004 dividend proposed	擬派二零零四年末期股息	12	-	-	-	-	(3,176)	3,176	-
Balance at 31 March 2004	於二零零四年 三月三十一日結存	63,526	28,735*	280*	(6,844)*	86,320*	221,346*	3,176	396,539

* These reserve accounts comprise the consolidated reserves of HK\$329,837,000 (2003: HK\$313,626,000) in the consolidated balance sheet.

* 此等儲備賬目包括綜合資產負債表之329,837,000港元(二零零三年:313,626,000港元)綜合儲備。