

Consolidated Statement of Changes in Equity

截至二零零六年三月三十一日止年度 For the year ended 31st March, 2006

Attributable to equity holders of the Company

母公司股本持有人應佔

		Share capital		Special reserve	Investment revaluation reserve	Property revaluation reserve	Translation reserve	Share options		Minority interests	Total equity	
		股本	股份溢價		投資重估儲備	物業重估儲備		購股權儲備	保留溢利			
		HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元	千港元	
At 1st April, 2004	於二零零四年四月一日											
- as originally stated	- 原先呈列	29,155	71,406	34,350	4,967	-	(107)	-	308,676	448,447	6,913	455,360
- effects of change in accounting policy (note 3)	- 會計政策變動之影響(附註3)	-	-	-	-	-	-	1,505	(1,505)	-	-	-
- as restated	- 重列後	29,155	71,406	34,350	4,967	-	(107)	1,505	307,171	448,447	6,913	455,360
Exchange difference on translation of overseas operations	換算海外業務之匯兌差異	-	-	-	-	-	138	-	-	138	-	138
Deficit on revaluation of investments	投資重估虧損	-	-	-	(4,391)	-	-	-	-	(4,391)	-	(4,391)
Net (expense) income recognised directly in equity	直接於股本中確認之淨(開支)收入	-	-	-	(4,391)	-	138	-	-	(4,253)	-	(4,253)
Profit for the year	年內盈利	-	-	-	-	-	-	-	33,206	33,206	373	33,579
Total recognised income and expense for the year	已確認之年度總收入及開支	-	-	-	(4,391)	-	138	-	33,206	28,953	373	29,326
Exercise of share options	行使購股權	18	158	-	-	-	-	-	-	176	-	176
Recognition of equity-settled share-based payments	確認股本結算以股份支付之付款	-	-	-	-	-	-	660	-	660	-	660
Acquisition of additional interest in a subsidiary	收購一間附屬公司之額外權益	-	-	-	-	-	-	-	-	-	(7,286)	(7,286)
Final dividend for FY04 paid	派發二零零四財政年度末期股息	-	-	-	-	-	-	-	(6,416)	(6,416)	-	(6,416)
Interim dividend for FY05 paid	派發二零零五財政年度中期股息	-	-	-	-	-	-	-	(4,375)	(4,375)	-	(4,375)
At 31st March, 2005	於二零零五年三月三十一日	29,173	71,564	34,350	576	-	31	2,165	329,586	467,445	-	467,445

綜合權益變動表 Consolidated Statement of Changes in Equity

截至二零零六年三月三十一日止年度 For the year ended 31st March, 2006

		Attributable to equity holders of the Company 母公司股本持有人應佔										
		Share capital	Share premium	Special reserve	Investment revaluation reserve	Property revaluation reserve	Translation reserve	Share options	Accumulated profits	Total	Minority interests	Total equity
		股本	股份溢價	特別盈餘	投資重估儲備	物業重估儲備	匯轉儲備	購股權儲備	保留溢利	總額	股東權益	總權益
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元	千港元	千港元
Exchange difference on translation of overseas operations	換算海外業務之匯兌差異	-	-	-	-	-	(118)	-	-	(118)	-	(118)
Revaluation increase of leasehold land and buildings	租賃土地及樓宇重估增值	-	-	-	-	4,463	-	-	-	4,463	-	4,463
Deferred taxation arising on revaluation of leasehold land and buildings	因重估租賃土地及樓宇而產生之遞延稅項	-	-	-	-	(781)	-	-	-	(781)	-	(781)
Increase in fair value of available-for-sale investments	可供出售投資公平價值增加	-	-	-	2,961	-	-	-	-	2,961	-	2,961
Net income (expense) recognised directly in equity	直接於股本確認之淨收入(開支)	-	-	-	2,961	3,682	(118)	-	-	6,525	-	6,525
Profit for the year	年度溢利	-	-	-	-	-	-	-	44,479	44,479	-	44,479
Total recognised income and expense for the year	已確認之年度總收入及開支	-	-	-	2,961	3,682	(118)	-	44,479	51,004	-	51,004
Exercise of share options	行使購股權	206	2,444	-	-	-	-	-	-	2,650	-	2,650
Recognition of equity-settled share-based payments	確認股本結算以股份支付之付款	-	-	-	-	-	-	857	-	857	-	857
Special dividend for FY05 paid	派發二零零五財政年度特別股息	-	-	-	-	-	-	-	(17,560)	(17,560)	-	(17,560)
Final dividend for FY05 paid	派發二零零五財政年度末期股息	-	-	-	-	-	-	-	(11,706)	(11,706)	-	(11,706)
Interim dividend for FY06 paid	派發二零零六財政年度中期股息	-	-	-	-	-	-	-	(5,876)	(5,876)	-	(5,876)
At 31st March, 2006	於二零零六年三月三十一日	29,379	74,008	34,350	3,537	3,682	(87)	3,022	338,923	486,814	-	486,814

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。