

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合權益變動報表

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

		Attributable to the equity holders of the Company 本公司股權持有人應佔													
		Share capital 股本 HK\$'M 百萬港元	Accumulated profits 累計溢利 HK\$'M 百萬港元	General reserve 普通儲備 HK\$'M 百萬港元 (Note a) (附註a)	Share premium 股份溢價 HK\$'M 百萬港元	Asset revaluation reserve 資產重估儲備 HK\$'M 百萬港元	Investment revaluation reserve 投資重估儲備 HK\$'M 百萬港元	Investment property revaluation reserve 投資物業重估儲備 HK\$'M 百萬港元	Convertible bonds equity reserve 可換股債券股權儲備 HK\$'M 百萬港元	Distributable reserve 可供分派儲備 HK\$'M 百萬港元 (Note b) (附註b)	Exchange reserve 匯兌儲備 HK\$'M 百萬港元	Capital redemption reserve 資本贖回儲備 HK\$'M 百萬港元 (Note c) (附註c)	Total 總計 HK\$'M 百萬港元	Minority interests 少數股東權益 HK\$'M 百萬港元	Total 總計 HK\$'M 百萬港元
At 1 April 2004	於二零零四年四月一日														
- as previously reported	— 以往呈報	289.3	4,149.8	78.3	866.7	153.1	0.1	-	-	450.7	(119.4)	3.1	5,871.7	424.7	6,296.4
- effect of changes in accounting policies (note 3)	— 會計政策變動之影響 (附註3)	-	(181.9)	-	-	(23.7)	-	-	-	-	37.8	-	(167.8)	(34.9)	(202.7)
- as restated	— 重列	289.3	3,967.9	78.3	866.7	129.4	0.1	-	-	450.7	(81.6)	3.1	5,703.9	389.8	6,093.7
Surplus on revaluation of non-trading securities	重估非交易證券產生之盈餘	-	-	-	-	-	0.4	-	-	-	-	-	0.4	-	0.4
Exchange differences arising from translation of overseas operations	換算海外業務產生之匯兌差額	-	-	-	-	-	-	-	-	30.7	-	-	30.7	-	30.7
Surplus arising from revaluation of investment properties	重估投資物業產生之盈餘	-	-	-	-	-	-	71.2	-	-	-	-	71.2	-	71.2
Deferred tax liability arising on revaluation of properties	重估物業產生之遞延稅項負債	-	-	-	-	-	-	(41.1)	-	-	-	-	(41.1)	-	(41.1)
Share of movements in reserves of an associate	分佔聯營公司儲備變動	-	-	-	-	-	-	-	-	0.1	-	-	0.1	-	0.1
Minority shareholders' share of changes in reserves	少數股東分佔儲備變動	-	-	-	-	-	-	(25.0)	-	(1.0)	-	-	(26.0)	26.0	-
Net gain recognised directly in equity	直接於股權確認之收益淨額	-	-	-	-	-	0.4	5.1	-	29.8	-	-	35.3	26.0	61.3
Profit for the year	本年度溢利	-	803.3	-	-	-	-	-	-	-	-	-	803.3	70.7	874.0
Total recognised income and expense for the year	年內已確認收支總額	-	803.3	-	-	-	0.4	5.1	-	29.8	-	-	838.6	96.7	935.3
Dividend paid	已付股息	-	(92.6)	-	-	-	-	-	-	-	-	-	(92.6)	-	(92.6)
At 31 March 2005	於二零零五年三月三十一日	289.3	4,678.6	78.3	866.7	129.4	0.5	5.1	-	450.7	(51.8)	3.1	6,449.9	486.5	6,936.4

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

Notes:

- (a) General reserve mainly represents reserve created by way of capital reduction in a scheme of arrangement of the Group under its former listed vehicle namely HKR Properties Limited pursuant to a special resolution passed at the Extraordinary General Meeting (the "Scheme of Arrangement") in 1988.
- (b) Distributable reserve was arisen from the cancellation of the share capital and the share premium account of HKR Properties Limited in the year of 1989/1990 under the Scheme of Arrangement.
- (c) Capital redemption reserve is the amount equivalent to the nominal value of the shares cancelled upon repurchase of the Company's shares which was transferred from accumulated profits. The reserve may be applied by the Company in paying up its unissued shares to be allotted to members of the Company as fully paid bonus shares in accordance with the articles of association of the Company and the Companies Law of the Cayman Islands.

附註:

- (a) 普通儲備主要指本集團根據於一九八八年舉行之股東特別大會通過之特別決議案，以其前上市實體香港興業(物業)有限公司之名義進行協議計劃(「協議計劃」)，透過股本削減方式增設之儲備。
- (b) 可分派儲備源自根據協議計劃於一九八九／一九九零年註銷香港興業(物業)有限公司股本及股份溢價賬。
- (c) 股本贖回儲備指相當於購回本公司股份時註銷之股份面值金額，有關金額轉撥自累計溢利。本公司可根據其公司細則及開曼群島公司法動用該等儲備，以繳足其未發行股份，並作為繳足紅利股份配發予本公司股東。

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		Attributable to the equity holders of the Company 本公司股權持有人應佔													
		Share capital 股本 HK\$'M 百萬港元	Accumulated profits 累計溢利 HK\$'M 百萬港元	General reserve 普通儲備 HK\$'M 百萬港元 (Note a) (附註a)	Share premium 股份溢價 HK\$'M 百萬港元	Asset revaluation reserve	Investment revaluation reserve	Investment property revaluation reserve	Convertible bonds equity reserve	Distributable reserve	Exchange reserve	Capital redemption reserve	Total 總計 HK\$'M 百萬港元	Minority interests 少數股東權益 HK\$'M 百萬港元	Total 總計 HK\$'M 百萬港元
						資產重估儲備 HK\$'M 百萬港元	投資重估儲備 HK\$'M 百萬港元	投資物業重估儲備 HK\$'M 百萬港元	可換股債券 股權儲備 HK\$'M 百萬港元	可供 分派儲備 HK\$'M 百萬港元 (Note b) (附註b)	匯兌儲備 HK\$'M 百萬港元	資本 贖回儲備 HK\$'M 百萬港元 (Note c) (附註c)			
At 31 March 2005	於二零零五年三月三十一日	289.3	4,678.6	78.3	866.7	129.4	0.5	5.1	-	450.7	(51.8)	3.1	6,449.9	486.5	6,936.4
- effect of changes in accounting policies	會計政策變動之影響 (附註3)	-	(4.7)	-	-	-	-	(5.1)	-	-	-	-	(9.8)	-	(9.8)
At 1 April 2005	於二零零五年四月一日	289.3	4,673.9	78.3	866.7	129.4	0.5	-	-	450.7	(51.8)	3.1	6,440.1	486.5	6,926.6
Fair value changes on available-for-sale financial assets	可供出售金融資產公平值變動	-	-	-	-	-	(0.4)	-	-	-	-	-	(0.4)	-	(0.4)
Exchange differences arising from translation of overseas operations	換算海外業務產生之匯兌差額	-	-	-	-	-	-	-	-	-	28.1	-	28.1	-	28.1
Acquisition of subsidiaries	收購附屬公司	-	-	-	-	-	-	-	-	-	-	-	-	11.0	11.0
Share of movements in reserves of an associate	分佔聯營公司儲備變動	-	-	-	-	-	-	-	-	-	(0.3)	-	(0.3)	-	(0.3)
Minority shareholders' share of changes in reserves	少數股東分佔儲備變動	-	-	-	-	-	-	-	-	-	(0.2)	-	(0.2)	0.2	-
Net gain recognised directly in equity	直接於股權確認之收益淨額	-	-	-	-	-	(0.4)	-	-	-	27.6	-	27.2	11.2	38.4
Profit for the year	年內溢利	-	856.3	-	-	-	-	-	-	-	-	-	856.3	54.8	911.1
Total recognised income and expense for the year	年內已確認收支總額	-	856.3	-	-	-	(0.4)	-	-	-	27.6	-	883.5	66.0	949.5
Dividend paid	已付股息	-	(115.7)	-	-	-	-	-	-	-	-	-	(115.7)	-	(115.7)
Equity component of convertible bonds	可換股債券之股權部分	-	-	-	-	-	-	-	75.1	-	-	-	75.1	-	75.1
Rights issue of shares	供股	48.2	-	-	684.8	-	-	-	-	-	-	-	733.0	-	733.0
Transaction costs attributable to issue of new shares	發行新股份應佔交易成本	-	-	-	(13.6)	-	-	-	-	-	-	-	(13.6)	-	(13.6)
At 31 March 2006	於二零零六年三月三十一日	337.5	5,414.5	78.3	1,537.9	129.4	0.1	-	75.1	450.7	(24.2)	3.1	8,002.4	552.5	8,554.9

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