

## 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 (以港幣列示)

For the year ended 31 March 2006 (Expressed in Hong Kong dollars)

		附註 Note	二零零六年 2006		二零零五年 2005 (重報) (restated)	
			千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
<b>於四月一日的股東權益</b>	<b>Shareholders' equity at 1 April</b>					
上年度報告	As previously reported	25(a)	241,224		214,955	
修訂會計政策所產生的 前期調整	Prior period adjustments arising from changes in accounting policies	2(g)(i) & 25(a)	422		422	
已重報 (未作出期初 結餘調整)	As restated, before opening balance adjustments	25(a)		241,646		215,377
修訂會計政策所產生的 期初結餘調整	Opening balance adjustments arising from changes in accounting policies	25(a)		2,049		-
於四月一日 (已作出前期 和期初結餘調整)	At 1 April, after prior period and opening balance adjustments			243,695		215,377
<b>直接在權益確認的 所得淨額：</b>	<b>Net income recognised directly in equity:</b>					
換算中國附屬公司財務 報表的匯兌差額	Exchange differences on translation of financial statements of the PRC subsidiaries	25(a)		432		-
<b>年度淨溢利</b>	<b>Net profit for the year</b>					
上年度報告	As previously reported				38,280	
修訂會計政策所產生 的前期調整	Prior period adjustments arising from changes in accounting policies	2(g)(i)			(814)	
年度淨溢利 (二零零五年：已重報)	Net profit for the year (2005: as restated)	25(a)		75,083		37,466
<b>年度已確認收支總額 (二零零五年：已重報)</b>	<b>Total recognised income and expense for the year (2005: as restated)</b>			75,515		37,466
以下各方應佔部分：	Attributable to:					
— 本公司權益股東	— equity shareholders of the Company		75,515		37,466	
— 少數股東權益	— minority interests		-		-	
			75,515		37,466	

## 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 (以港幣列示)

For the year ended 31 March 2006 (Expressed in Hong Kong dollars)

	附註 Note	二零零六年 2006		二零零五年 2005 (重報) (restated)	
		千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
上年度已核准的股息分派	Dividend distribution approved in respect of the previous year	10(b) & 25(a)	(11,448)	-	
年度內已宣派及支付的股息分派	Dividend distribution declared and paid during the year	25(a)	(22,478)	(10,893)	
			(33,926)	(10,893)	
<b>資本交易所產生的權益變動</b>					
<b>Movements in equity arising from capital transactions</b>					
購回股份	Shares repurchased	25(a)	-	(1,933)	
根據購股權計劃發行的股份	Shares issued under share option scheme	25(a)	2,684	815	
發行費用	Issue expenses	25(a)	(36)	-	
以權益結算之股份交易	Equity-settled share-based transactions	2(h)(i) & 25(a)	1,209	814	
			3,857	(304)	
於三月三十一日的權益總額	Total equity at 31 March		289,141	241,646	

第47至第123頁的附註屬本財務報表的一部分。 The notes on pages 47 to 123 form part of these financial statements.