

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

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

		Equity attributable to equity holders of the Company 本公司股東應佔權益							
	Notes 附註	Share capital 股本	Share premium account 股份溢價賬	Other reserves (Note) 其他儲備 (附註)	Retained profits/ (Accumulated losses) 保留溢利/ (累計虧損)	Proposed final dividend 擬派末期股息	Total 合計	Minority interests 少數股東權益	Total equity 權益總額
		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 2004, as previously reported	於二零零四年四月一日 (原先呈報)	2,158	64,756	23,063	9,624	17,264	116,865	-	116,865
Prior year adjustments arising from changes in accounting policies - HKAS 17	因會計政策 - 香港會計準則第17號變動引起之上年調整	-	-	-	(610)	-	(610)	-	(610)
As restated, before opening adjustments	於期初調整前 (經重列)	2,158	64,756	23,063	9,014	17,264	116,255	-	116,255
Net profit for the year (restated)	本年度溢利淨額 (重列)	-	-	-	34,775	-	34,775	-	34,775
		2,158	64,756	23,063	43,789	17,264	151,030	-	151,030
Issue of shares from exercise of warrants	因行使認股權證而發行股份	1	146	(67)	-	-	80	-	80
Payment of 2004 final dividend	派付二零零四年末期股息	-	-	-	-	(17,264)	(17,264)	-	(17,264)
2005 interim dividend	二零零五年中期股息	-	-	-	(19,423)	-	(19,423)	-	(19,423)
2005 proposed final dividend	擬派二零零五年末期股息	-	-	-	(17,273)	17,273	-	-	-
		2,159	64,902	22,996	7,093	17,273	114,423	-	114,423
Minority interests - business combination, previously separately reported as minority interests	少數股東權益 - 業務合併, 先前單獨呈報為少數股東權益	-	-	-	-	-	-	1,388	1,388
At 31 March 2005 (restated)	於二零零五年三月三十一日 (重列)	2,159	64,902	22,996	7,093	17,273	114,423	1,388	115,811
At 1 April 2005 as per above	同上於二零零五年四月一日	2,159	64,902	22,996	7,093	17,273	114,423	1,388	115,811
Opening adjustments arising from changes in accounting policies - HKAS 39	因會計政策 - 香港會計準則第39號變動引起之期初調整	-	-	(1,427)	-	-	(1,427)	-	(1,427)
At 1 April 2005, as restated	於二零零五年四月一日 (經重列)	2,159	64,902	21,569	7,093	17,273	112,996	1,388	114,384
Fair value losses in respect of available-for-sale financial assets	可供銷售財務資產之公平值虧損	-	-	127	-	-	127	-	127
Currency translation difference	貨幣匯兌差額	-	-	163	-	-	163	-	163
Net income recognised directly in equity	直接於權益中確認之收入淨額	-	-	290	-	-	290	-	290
Loss for the year	本年虧損	-	-	-	(33,191)	-	(33,191)	967	(32,224)
Net recognised income and expense for the year	本年確認收入及開支淨額	-	-	290	(33,191)	-	(32,901)	967	(31,934)
Issue of shares from exercise of warrants	因行使認股權證而發行股份	196	24,615	(11,331)	-	-	13,480	-	13,480
Payment of 2005 final dividend	派付二零零五年末期股息	-	-	-	-	(17,273)	(17,273)	-	(17,273)
2006 interim dividend	二零零六年中期股息	-	-	-	(11,773)	-	(11,773)	-	(11,773)
Warrant reserve transferred to retained profits upon expiry of warrants	認購權證到期時認股權證儲備撥入保留溢利	-	-	(11,665)	11,665	-	-	-	-
Fair value adjustments arising from consolidation of a wholly-owned subsidiary	合併一間全資附屬公司產生之公平值調整	-	-	8,975	-	-	8,975	(2,355)	6,620
At 31 March 2006	於二零零六年三月三十一日	2,355	89,517	7,838	(26,206)	-	73,504	-	73,504

Note: Other reserves comprised of consolidation reserve, warrant reserve, exchange fluctuation reserve and available-for-sale financial assets fair value reserve. For details, please refer to Note 30(a).

附註: 其他儲備包括綜合儲備、認股權證儲備、匯率波動儲備及可供銷售財務資產公平值儲備。有關詳情請參閱附註30(a)。

The accompanying notes form an integral part of these financial statements.

隨附之附註屬本財務報表整體之一部份。