

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 31 March 2006

		股本	股份溢價*	合併儲備*	保留溢利*	擬派 末期股息 Proposed final dividend	權益總額 Total equity
		Share capital	Share premium*	Merger reserve*	Retained profits*	千港元 HK\$'000	千港元 HK\$'000
		千港元 HK\$'000	千港元 HK\$'000 (附註(a)) (Note (a))	千港元 HK\$'000 (附註(b)) (Note (b))	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000
於二零零四年四月一日(附註22)	At 1 April 2004 (note 22)	12	-	13,800	22,389	-	36,201
本年度溢利/本年度 已確認收入及支出總額	Profit for the year/Total recognised income and expense for the year	-	-	-	35,651	-	35,651
附屬公司當時股東 向附屬公司注資	Capital injections to subsidiaries by their then shareholders	-	-	5	-	-	5
中期股息	Interim dividend	-	-	-	(19,800)	-	(19,800)
於二零零五年三月三十一日 及二零零五年四月一日	At 31 March 2005 and 1 April 2005	12	-	13,805	38,240	-	52,057
本年度溢利/本年度 已確認收入及支出總額	Profit for the year/Total recognised income and expense for the year	-	-	-	38,619	-	38,619
發行股份(附註22(f))	Issue of shares (note 22(f))	8,000	49,600	-	-	-	57,600
股份溢價賬撥充資本 (附註22(e))	Capitalisation of share premium account (note 22(e))	23,988	(23,988)	-	-	-	-
股份發行費用	Share issue expenses	-	(13,602)	-	-	-	(13,602)
擬派末期股息 (附註10)	Proposed final dividend (note 10)	-	-	-	(11,520)	11,520	-
於二零零六年三月三十一日	At 31 March 2006	32,000	12,010	13,805	65,339	11,520	134,674

附註：

(a) 根據開曼群島公司法第22章(一九六一年第3條法例，經綜合及修訂)，本公司股份溢價賬之資金可供分派予本公司股東，惟緊隨建議分派股息日期後，本公司須有能力償還其於日常業務過程中已到期之債務。

(b) 本集團之合併儲備指根據附註1所述於二零零六年二月二十五日生效之重組所收購之附屬公司股本總額之面值高於本公司發行以作交換之股本面值之差額

* 該等結餘之總額即綜合資產負債表內之儲備。

Notes:

(a) Under the Companies Law, Cap.22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands, the funds in the share premium account of the Company are distributable to the shareholders of the Company provided that immediately following the date on which a dividend is proposed to be distributed, the Company will be in a position to pay off its debts as they fall due in the ordinary course of business.

(b) The merger reserve of the Group represents the difference between the nominal value of the aggregate share capital of subsidiaries acquired pursuant to the Reorganisation effected on 25 February 2006 as mentioned in note 1 over the nominal value of the share capital of the Company issued in exchange.

* The total of these balances represents reserves in the consolidated balance sheet.