

Consolidated Statement of Changes in Equity

綜合股東權益變動表

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

		Attributable to equity holders of the Company 本公司股權持有人應佔											
		Share capital	Share premium	Capital reserve	Contributed surplus	Currency translation reserve	Capital redemption reserve	Investment revaluation reserves	Other reserves	Retained profits	Total	Minority interests	Total equity
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
				(note a)	(note c)				(note b)				
		股本	股份溢價	資本儲備	實繳盈餘	外幣兌換儲備	資本贖回儲備	投資重估儲備	其他儲備	保留溢利	總額	少數股東權益	股本總額
		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	千港元
				(附註a)	(附註c)				(附註b)				
At 1 April 2004	於二零零四年四月一日	1,866	99,221	(21,581)	1,603,329	16,426	592	-	14,448	158,880	1,873,181	405,157	2,278,338
Currency realignment	外幣調整	-	-	-	-	2,475	-	-	-	-	2,475	(4,273)	(1,798)
Share of reserves of associates	應佔聯營公司儲備	-	-	-	-	-	-	-	(14,249)	-	(14,249)	-	(14,249)
Net income (expense) recognized directly in equity	直接於股本權益內確認之收入(支出)淨額	-	-	-	-	2,475	-	-	(14,249)	-	(11,774)	(4,273)	(16,047)
Realized on disposal of subsidiaries	出售附屬公司時變現	-	-	(556)	-	7,842	-	-	(7,810)	-	(524)	-	(524)
Release upon disposal/deemed disposal of interest in associates	出售/視為出售聯營公司權益時撥回	-	-	-	-	-	-	-	(187)	-	(187)	-	(187)
Realized on liquidation of an associate	清算一間聯營公司時變現	-	-	-	-	27	-	-	-	-	27	-	27
(Loss) profit for the year, as restated	本年度(虧損)溢利(經重列)	-	-	-	-	-	-	-	-	(161,862)	(161,862)	61,624	(100,238)
Total recognized income and expense for the year	本年度已確認收入及開支總額	-	-	(556)	-	10,344	-	-	(22,246)	(161,862)	(174,320)	57,351	(116,969)
Issue of shares	發行股份	370	118,976	-	-	-	-	-	-	-	119,346	-	119,346
Share issue expenses	發行股份支出	-	(640)	-	-	-	-	-	-	-	(640)	-	(640)
Dividend paid	繳付股息	-	-	-	-	-	-	-	-	(11,193)	(11,193)	-	(11,193)
Acquisition of further interest in a subsidiary	收購一間附屬公司其他權益時產生	-	-	-	-	-	-	-	-	-	-	(12,891)	(12,891)
Transfer	轉撥	-	-	-	(155,127)	-	-	-	-	155,127	-	-	-
At 31 March 2005, as restated	於二零零五年三月三十一日(經重列)	2,236	217,557	(22,137)	1,448,202	26,770	592	-	(7,798)	140,952	1,806,374	449,617	2,255,991
Effect of adoption of new accounting policies (note 3)	採納新會計政策之影響(附註3)	-	-	22,137	-	-	-	-	11,947	22,100	56,184	-	56,184
At 1 April 2005	於二零零五年四月一日	2,236	217,557	-	1,448,202	26,770	592	-	4,149	163,052	1,862,558	449,617	2,312,175
- as restated	一經重列	2,236	217,557	-	1,448,202	26,770	592	-	4,149	163,052	1,862,558	449,617	2,312,175
Currency realignment	外幣調整	-	-	-	-	(739)	-	-	-	-	(739)	4,897	4,158
Share of reserves of associates	應佔聯營公司儲備	-	-	-	-	-	-	(642)	8,246	-	7,604	-	7,604
Fair value change in available-for-sale investments	可供銷售投資之公平價值變更	-	-	-	-	-	-	(31,856)	-	-	(31,856)	-	(31,856)

Consolidated Statement of Changes in Equity

綜合股東權益變動表

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

		Attributable to equity holders of the Company 本公司股權持有人應佔											
		Share capital	Share premium	Capital reserve	Contributed surplus	Currency translation reserve	Capital redemption reserve	Investment revaluation reserves	Other reserves	Retained profits	Total	Minority interests	Total equity
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
				(note a)	(note c)				(note b)				
		股本	股份溢價	資本儲備	實繳盈餘	外幣兌換儲備	資本贖回儲備	投資重估儲備	其他儲備	保留溢利	總額	股東權益	股本總額
		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	千港元
				(附註a)	(附註c)				(附註b)				
Net income (expense) recognized directly in equity	直接於股本權益內確認之收入(支出)淨額	-	-	-	-	(739)	-	(32,498)	8,246	-	(24,991)	4,897	(20,094)
Arising on acquisition of interest in a subsidiary	出售一間附屬公司權益時產生	-	-	-	-	-	-	-	-	-	-	559	559
Realized on disposal of subsidiaries	出售附屬公司時變現	-	-	-	-	569	-	-	-	-	569	280	849
Realized on disposal of an associate	出售一間聯營公司時變現	-	-	-	-	-	-	-	(2,463)	-	(2,463)	-	(2,463)
(Loss) profit for the year	本年度(虧損)溢利	-	-	-	-	-	-	-	-	8,915	8,915	(104,919)	(96,004)
Total recognized income and expense for the year	本年度已確認收入及開支總額	-	-	-	-	(170)	-	(32,498)	5,783	8,915	(17,970)	(99,183)	(117,153)
Issue of shares	發行股份	100	34,050	-	-	-	-	-	-	-	34,150	-	34,150
Issue of shares upon scrip dividend	繳認股息	36	12,578	-	-	-	-	-	-	-	12,614	-	12,614
Distributions	分派	-	-	-	-	-	-	-	-	(22,463)	(22,463)	-	(22,463)
At 31 March 2006	於二零零六年三月三十一日	2,372	264,185	-	1,448,202	26,600	592	(32,498)	9,932	149,504	1,868,889	350,434	2,219,323

Notes:

- (a) Capital reserve represents the goodwill arising on acquisitions of subsidiaries and associates prior to 1 April 2001.
- (b) Other reserves represent the goodwill reserve and other reserves of the Group's associates shared by the Group prior to 1 April 2005. The goodwill and other reserves of HK\$11,947,000 as at 31 March 2005 was transferred to retained profits as at 1 April 2005 in accordance with the transitional provision of HKFRS 3.
- (c) The contributed surplus of the Company at the respective balance sheet date represented:
- the credit arising from the transfer of the share premium account of the Company as at 20 February 1998 and 19 February 2003 to the contributed surplus account of the Company;
 - the credit arising from the reduction of the nominal value of the shares of the Company in 1999 and 2003; and
 - a balance as reduced by amounts transferred to the deficit account to eliminate the deficit of the Group as at 31 January 2000, 31 January 2001, 20 March 2003 and 31 March 2005.

附註:

- (a) 資本儲備指於二零零一年四月一日前進行收購附屬公司及聯營公司時產生之商譽。
- (b) 其他儲備指本集團於二零零五年四月一日前應佔本集團聯營公司之商譽儲備及其他儲備。於二零零五年三月三十一日之商譽及其他儲備11,947,000港元已根據香港財務報告準則第3號之過渡性條文轉撥往於二零零五年四月一日之保留溢利。
- (c) 本公司於各結算日之實繳盈餘指:
- 本公司於一九九八年二月二十日及二零零三年二月十九日將股份溢價賬轉撥往本公司之實繳盈餘賬所產生之進賬;
 - 於一九九九年及二零零三年削減本公司股份面值所產生之進賬;及
 - 減去轉撥往虧絀賬以抵銷本集團分別於二零零零年一月三十一日、二零零零一年一月三十一日、二零零三年三月二十日及二零零五年三月三十一日之虧絀金額之結餘。