



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
(以港幣列值) (Expressed in Hong Kong dollars)

本公司權益持有人應佔

Attributable to equity holders of the Company

| | | 股本 | 股份溢價 | 實繳盈餘 | 匯兌儲備 | 資本儲備 | 可換股 | | 其他儲備 | 累計虧損 | 總計 | 少數股東權益 | 總計 |
|--|--|---------------|---------------|---------------------|---------------------|-----------------|----------------------|--------------------------|---------------|--------------------|-----------|--------------------|-----------|
| | | | | | | | 購股權儲備 | 債券儲備 | | | | | |
| | | Share capital | Share premium | Contributed surplus | Translation reserve | Capital reserve | Share option reserve | Convertible bond reserve | Other reserve | Accumulated losses | Total | Minority interests | Total |
| | | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 |
| | | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 |
| 於二零零四年四月一日， 如前呈報 | At 1 April 2004, as previously reported | 138,542 | 1,776 | 174,867 | (168) | 3,490 | — | — | 40,000 | (233,645) | 124,862 | — | 124,862 |
| 於會計政策變動時追溯 調整之影響(附註3) | Effect of retrospective adjustments upon changes in accounting policies (note 3) | — | — | — | — | — | — | — | — | — | — | 9,596 | 9,596 |
| 於二零零四年四月一日，重列 為收購一間附屬公司 發行股份 | At 1 April 2004, as restated Issuance of shares for the acquisition of a subsidiary | 138,542 | 1,776 | 174,867 | (168) | 3,490 | — | — | 40,000 | (233,645) | 124,862 | 9,596 | 134,458 |
| 為收購一項投資發行股份 | Issuance of shares for the acquisition of an investment | 36,670 | 18,335 | — | — | — | — | — | — | — | 55,005 | — | 55,005 |
| 根據配售及認購發行股份 | Issuance of shares under the placing and subscription | 14,000 | 22,400 | — | — | — | — | — | — | — | 36,400 | — | 36,400 |
| 根據兌換可換股債券發行股份 | Issuance of shares under the conversion of convertible bonds | 19,730 | 6,772 | — | — | — | — | — | — | — | 26,502 | — | 26,502 |
| 根據行使可換股債券 所賦予之認購權 發行股份 | Issuance of shares under the exercise of the subscription rights conferred by the convertible bonds | 972 | 198 | — | — | — | — | — | — | — | 1,170 | — | 1,170 |
| 根據行使於二零零四年 十月五日訂立之配售 協議所賦予之認購權 發行股份 | Issuance of shares under the exercise of the subscription rights conferred by the placing agreement dated 5 October 2004 | 8,675 | 1,738 | — | — | — | — | — | — | — | 10,413 | — | 10,413 |
| 根據貸款資本化發行股份 | Issuance of shares under the capitalisation of loans | 1,789 | 536 | — | — | — | — | — | — | — | 2,325 | — | 2,325 |
| 不再綜合計算附屬公司 出售非綜合計算附屬公司 | Deconsolidation of subsidiaries Disposals of unconsolidated subsidiaries | 11,862 | 37,485 | — | — | — | — | — | (40,000) | — | 9,347 | — | 9,347 |
| 本年度虧損 | Loss for the year | — | — | — | 244 | — | — | — | — | — | 244 | (186) | 58 |
| 僱員購股權福利 | Employee share option benefits | — | — | — | — | — | — | — | — | — | — | (7,871) | (7,871) |
| 於二零零五年三月三十一日， 重列 | At 31 March 2005, as restated | — | — | — | — | — | 2 | — | — | (177,040) | (177,040) | (1,539) | (178,579) |
| | | — | — | — | — | — | — | — | — | — | 2 | — | 2 |
| | | 232,240 | 89,240 | 174,867 | 76 | 3,490 | 2 | — | — | (410,685) | 89,230 | — | 89,230 |



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

(以港幣列值) (Expressed in Hong Kong dollars)

本公司權益持有人應佔
Attributable to equity holders of the Company

| | | 股本 | 股份溢價 | 實繳盈餘 | 匯兌儲備 | 資本儲備 | 可換股 | | 累計虧損 | 少數股東權益 | | 總計 |
|-----------------------|--|---------------|---------------|---------------------|---------------------|-----------------|----------------------|--------------------------|--------------------|----------|--------------------|----------|
| | | | | | | | 購股權儲備 | 債券儲備 | | 總計 | Minority interests | |
| | | Share capital | Share premium | Contributed surplus | Translation reserve | Capital reserve | Share option reserve | Convertible bond reserve | Accumulated losses | Total | Minority interests | Total |
| | | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 | 港幣千元 |
| | | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 | HK\$'000 |
| 於二零零五年四月一日，如前呈列 | At 1 April 2005, as previously stated | 232,240 | 89,240 | 174,867 | 76 | 3,490 | — | — | (410,683) | 89,230 | — | 89,230 |
| 於會計政策變動時追溯調整之影響(附註3) | Effect of retrospective adjustments upon changes in accounting policies (note 3) | — | — | — | — | — | 2 | — | (2) | — | — | — |
| | | 232,240 | 89,240 | 174,867 | 76 | 3,490 | 2 | — | (410,685) | 89,230 | — | 89,230 |
| 於會計政策變動時往後調整之影響(附註3) | Effect of prospective adjustments upon changes in accounting policies (note 3) | — | 498 | — | — | — | — | 99 | (586) | 11 | — | 11 |
| 於二零零五年四月一日，重列 | At 1 April 2005, as restated | 232,240 | 89,738 | 174,867 | 76 | 3,490 | 2 | 99 | (411,271) | 89,241 | — | 89,241 |
| 根據兌換可換股債券發行股份 | Issuance of shares under the conversion of convertible bonds | 325 | 158 | — | — | — | — | (99) | — | 384 | — | 384 |
| 股本合併及股本重組(附註29b(iii)) | Capital consolidation and capital reorganisation (note 29b(iii)) | (227,914) | (89,305) | (90,069) | — | — | — | — | 407,288 | — | — | — |
| 根據配售及認購發行股份 | Issuance of shares under the placing and subscription | 672 | 9,331 | — | — | — | — | — | — | 10,003 | — | 10,003 |
| 僱員購股權福利 | Employee share option benefits | — | — | — | — | — | 41 | — | — | 41 | — | 41 |
| 換算海外業務之財務報告之匯兌差額 | Exchange differences on translation of financial statements of overseas operations | — | — | — | 121 | — | — | — | — | 121 | — | 121 |
| 為收購一間附屬公司發行股份 | Issuance of shares for the acquisition of a subsidiary | 237 | 3,788 | — | — | — | — | — | — | 4,025 | — | 4,025 |
| 本年度虧損 | Loss for the year | — | — | — | — | — | — | — | (36,510) | (36,510) | — | (36,510) |
| 於二零零六年三月三十一日 | At 31 March 2006 | 5,560 | 13,710 | 84,798 | 197 | 3,490 | 43 | — | (40,493) | 67,305 | — | 67,305 |

第37至155頁之附註構成財務報告之一部分。 The notes on pages 37 to 155 form part of these financial statements.