

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

Attributable to equity holders of the Company 本公司股權持有人應佔

		Share	Share	Property	Reserve and	Exchange	Retained	Total	Minority	Total	
		capital	premium	revaluation	Capital	enterprise	translation		earnings		interests
				reserve	reserve	reserve	(deficit)				
		股本	股份溢價	物業 重估儲備	資本儲備	儲備及企業 發展基金	滙兌儲備	保留溢利 (虧損)	總額	股東權益 少數 股東權益	總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		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
At 1 April 2004 as originally stated	於二零零四年四月一日， 如原列	24,054	25,123	22,710	42,516	9,116	1,434	56,184	181,137	-	181,137
Effect of changes in accounting policies (see Note 2A)	會計政策變動之影響 (見附註2A)	-	-	(8,723)	-	-	-	2,598	(6,125)	6,623	498
At 1 April 2004 as restated	於二零零四年四月一日， 如重列	24,054	25,123	13,987	42,516	9,116	1,434	58,782	175,012	6,623	181,635
Exchange difference arising on translation of overseas operation	換算海外營運產生 之滙兌差額	-	-	-	-	-	(1,854)	-	(1,854)	-	(1,854)
(Loss) / profit for the year	年內(虧損)/溢利	-	-	-	-	-	-	(2,414)	(2,414)	341	(2,073)
Total recognised income and expense for the year	年內確認之收入及開支總額	-	-	-	-	-	(1,854)	(2,414)	(4,268)	341	(3,927)
Shares allotted for settlement of consideration in respect of acquisition of an associate	因支付收購聯營公司之 代價而配發股份	2,194	15,358	-	-	-	-	-	17,552	-	17,552
Disposal of property, plant and equipment	出售物業、廠房及設備	-	-	(1,159)	-	-	-	1,159	-	-	-
Release of deferred tax liabilities upon disposal of property, plant and equipment	於出售物業、廠房及設備時 撥回遞延稅項負債	-	-	203	-	-	-	-	203	-	203
Eliminated on disposal of subsidiaries	撤銷出售附屬公司	-	-	-	87	-	-	-	87	-	87
At 31 March 2005	於二零零五年三月三十一日	26,248	40,481	13,031	42,603	9,116	(420)	57,527	188,586	6,964	195,550
Effects of changes in accounting policies (see Note 2A)	會計政策變動之影響 (見附註2A)	-	-	(1,489)	3,391	-	-	9,866	11,768	-	11,768
At 1 April 2005 as restated	於二零零五年四月一日， 如重列	26,248	40,481	11,542	45,994	9,116	(420)	67,393	200,354	6,964	207,318

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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	Property revaluation reserve	Capital reserve	Reserve and enterprise expansion funds	Exchange translation reserve	Retained earnings (deficit)	Total	Minority interests	Total
	股本	股份溢價	物業重估儲備	資本儲備	儲備及企業發展基金	滙兌儲備	保留溢利(虧損)	總額	股東權益少數	總額
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	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
Exchange difference arising on translation of overseas operation	-	-	-	-	-	4,634	-	4,634	-	4,634
(Loss) profit for the year	-	-	-	-	-	-	(72,149)	(72,149)	38	(72,111)
Total recognised income and expenses for the year	-	-	-	-	-	4,634	(72,149)	(67,515)	38	(67,477)
At 31 March 2006	26,248	40,481	11,542	45,994	9,116	4,214	(4,756)	132,839	7,002	139,841

Note: In accordance with the Peoples' Republic of China ("the PRC") regulations, all of the Group's subsidiaries in the PRC are required to transfer part of their profit after tax to the reserve and enterprise expansion funds, which are non-distributable, before profit distributions are made. The amounts of the transfers are subject to the approval of the boards of directors of these companies in accordance with their joint venture agreements and/or articles of association. No transfer of reserve was made for both years as the PRC subsidiaries were loss making in both years.

附註：根據中華人民共和國（「中國」）規例所有在中國之附屬公司需要將其部份除稅後溢利轉撥至儲備及企業擴充基金，該儲備於溢利分派發生前均不可分派。該轉撥金額是需由該等公司之董事會按照該等公司之合營企業合同及／或公司細則審批。由於過去兩年度，在中國之附屬公司並無除稅後溢利，因此於過去兩年度並無除稅後溢利轉撥予儲備。