

綜合權益變動表

Consolidated Statement of Changes in Equity

(以港幣列示) Expressed in Hong Kong dollars
截至二零零六年三月三十一日止年度 For the year ended 31 March 2006

| | 附註 Note | 2006 | | 2005 (重報) (restated) | |
|--|------------|---------|---------|----------------------------|---------|
| | | \$'000 | \$'000 | \$'000 | \$'000 |
| 於四月一日的權益總額 | | | | | |
| Total equity at 1 April | | | | | |
| 於以往呈列： | | | | | |
| As previously reported: | | | | | |
| – 本公司權益股東應佔 | | | | | |
| – attributable to equity shareholders of the Company | 30 | 591,734 | | 473,477 | |
| – 少數股東權益 | 30 | 16,416 | | 11,748 | |
| | | 608,150 | | 485,225 | |
| 會計政策變動所產生的 前期整調 | | | | | |
| Prior period adjustments arising from changes in accounting policies | 30 | (1,077) | | – | |
| 於四月一日 作為前期調整後 | | | 607,073 | | 485,225 |
| 直接於權益確認的 收益淨額 | | | | | |
| Net income recognised directly in equity | | | | | |
| 折算海外附屬公司 財務報表產生的 匯兌差額 | | | | | |
| Exchange differences on translation of financial statements of overseas subsidiaries | 30 | | (5,438) | | 11,571 |
| 應佔聯營公司外匯儲備 | | | | | |
| Share of exchange reserve of associates | 30 | | 469 | | 3,406 |
| 應佔聯營公司購股權儲備 | | | | | |
| Share of share option reserve of associates | 30 | | 703 | | – |
| 出售附屬公司權益時 撤回少數股東權益 | | | | | |
| Write back of minority interests on disposal of interests in subsidiaries | 30 | | 845 | | – |
| 投資物業重估盈餘 (扣除遞延稅項) | | | | | |
| Surplus on revaluation of investment property, net of deferred tax | | | | | |
| 於以往呈列： | | | | | |
| As previously reported: | | | | | |
| – 本公司權益股東應佔 | | | | | |
| – attributable to equity shareholders of the Company | | | | 6,157 | |
| – 少數股東權益 | | | | – | |
| | | | | 6,157 | |

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| | | 附註 Note | 2006 | | 2005 (重報) (restated) | |
|--|---|-------------|---------|---------|----------------------------|---------|
| | | | \$'000 | \$'000 | \$'000 | \$'000 |
| 直接於權益確認的 收益淨額(續) | Net income recognised directly in equity (continued) | | | | | |
| 因會計政策變動 而根據香港會計準則 第40號作出的前期 調整： | Prior period adjustments arising from changes in accounting policies under HKAS 40 | | | | (6,157) | |
| 投資物業重估盈餘 扣除遞延稅項 (二零零五年：重報) | Surplus on revaluation of investment property, net of deferred tax (2005: as restated) | 30 | | — | | — |
| 直接於權益確認的 本年度收益淨額 (二零零五年：重報) | Net income for the year recognised directly in equity (2005: as restated) | | | (3,421) | | 14,977 |
| 本年度淨溢利： | Net profit for the year: | | | | | |
| 於以往呈列： | As previously reported: | 2(a)(i) | | | | |
| — 本公司股東應佔 | — attributable to equity shareholders of the Company | | | | 156,088 | |
| — 少數股東權益 | — minority interests | | | | 6,706 | |
| | | | | | 162,794 | |
| 會計政策變動所產生的 前期整調 | Prior period adjustments arising from changes in accounting policies | 2(a)(i) | | | (18,275) | |
| 本年度淨溢利： (二零零五年：重報) | Net profit for the year (2005: as restated) | 30, 2(a)(i) | | 165,449 | | 144,519 |
| 本年度確認的收入及 開支總額 (二零零五年：重報) | Total recognised income and expense for the year (2005: as restated) | | | 162,028 | | 159,496 |
| 屬於： | Attributable to: | | | | | |
| 本公司權益股東 | Equity shareholders of the Company | | 158,216 | | 152,127 | |
| 少數股東權益 | Minority interests | | 3,812 | | 7,369 | |
| | | | 162,028 | | 159,496 | |

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

| | | 附註 Note | 2006 | | 2005 (重報) (restated) | |
|--------------------------------|--|--------------|----------------|----------|----------------------------|----------|
| | | | \$'000 | \$'000 | \$'000 | \$'000 |
| 本年度宣派或批准的 股息屬於： | Dividends declared or approved during the year attributable to: | | | | | |
| — 本公司權益股東 | — Equity shareholders of the Company | 11 | (66,538) | | (58,786) | |
| — 少數股東權益 | — Minority interests | 30 | (1,407) | | (2,701) | |
| | | | | (67,945) | | (61,487) |
| 資本交易所產生的 股東權益變動： | Movements in equity arising from capital transactions: | | | | | |
| 購回股份： | Shares repurchased | 30 | | | | |
| — 面值 | — par value | | (39) | | — | |
| — 已付溢價 | — premium paid | | (770) | | — | |
| 根據購股權計劃發行的 股份 | Shares issued under share option scheme | 30 | 303 | | 484 | |
| 股權付款交易 (二零零五年：重報) | Equity settled share-based transactions (2005: as restated) | 30, 2(a)(ii) | — | | 23,355 | |
| | | | | (506) | | 23,839 |
| 於三月三十一日的 權益總額 | Total equity at 31 March | | 700,650 | | 607,073 | |
| 本年度重列已確認收入 及開支總額屬於： | Restatements of total recognised income and expense for the year are attributable to: | | | | | |
| 本公司權益股東 | Equity shareholders of the Company | | | | (24,432) | |
| 少數股東權益 | Minority interests | | | | — | |
| | | | | | (24,432) | |
| 由以下項目重報引起： | Arising from restatements of: | | | | | |
| 直接於權益確認的 收益淨額 | Net income recognised directly in equity | | | | (6,157) | |
| 本年度淨溢利 | Net profit for the year | | | | (18,275) | |
| | | | | | (24,432) | |

第47頁至第149頁的附註屬本財務報表的一部份。

The notes on pages 47 to 149 form part of these financial statements.