

Consolidated Statement of Changes in Equity

For the year ended 31 March 2007
截至2007年3月31日止年度

綜合權益變動表

		Share capital 股本 HK\$'000 港幣千元	Share premium 股份溢價 HK\$'000 港幣千元	Capital reserve 資本儲備 HK\$'000 (Note c) (附註c)	Contributed surplus 繳入盈餘 HK\$'000 (Note a) (附註a)	Surplus reserve fund 盈餘公積金 HK\$'000 (Note b) (附註b)	Capital contribution 注入資金 HK\$'000 港幣千元	Employee share-based compensation reserve 以股份支付之權員酬金儲備 HK\$'000 港幣千元	Exchange reserve 匯兌儲備 HK\$'000 港幣千元	Accumulated losses 累計虧損 HK\$'000 港幣千元	Attributable to equity holders of the Company 本公司權益持有人應佔 HK\$'000 港幣千元	Minority interests 少數股東權益 HK\$'000 港幣千元	Total 總計 HK\$'000 港幣千元
At 1 April 2005	於2005年4月1日	183,030	30,856	2,182	89,800	1,093	7,482	—	—	(148,878)	165,565	1,834	167,399
Exchange difference arising on translation of foreign operations	換算境外業務所產生之匯兌差額	—	—	—	—	—	—	3,113	—	3,113	—	—	3,113
Loss for the year	本年度虧損	—	—	—	—	—	—	—	(56,061)	(56,061)	950	—	(55,111)
Total recognised income and expense for the year	本年度已確認收入及開支總額	—	—	—	—	—	—	3,113	(56,061)	(52,948)	950	—	(51,998)
Issue of shares upon exercise of share options	行使購股權時發行股份	2,520	10,271	—	—	—	(2,251)	—	—	10,540	—	—	10,540
Appropriations	轉撥	—	—	—	—	1,536	—	—	(1,536)	—	—	—	—
Issue of shares on conversion of convertible notes	兌換可換股票據時所發行股份	16,439	123,572	—	—	—	—	—	—	140,011	—	—	140,011
Recognition of equity-settled share-based payments	確認為權益結算股份為基準之付款	—	—	—	—	—	9,307	—	—	9,307	—	—	9,307
Acquisition of additional interest in a subsidiary	收購附屬公司額外權益	—	—	—	—	—	—	—	—	—	1,929	—	1,929
At 31 March 2006 and 1 April 2006	於2006年3月31日及2006年4月1日	201,989	164,699	2,182	89,800	2,629	7,482	7,056	3,113	(206,475)	272,475	4,713	277,188
Exchange difference arising on translation of foreign operations	換算境外業務所產生之匯兌差額	—	—	—	—	—	—	20,567	—	20,567	—	—	20,567
Profit for the year	本年度溢利	—	—	—	—	—	—	—	22,123	22,123	11,341	—	33,464
Total recognised income and expense for the year	本年度已確認收入及開支總額	—	—	—	—	—	—	20,567	22,123	42,690	11,341	—	54,031
Issue of shares upon exercise of share options	行使購股權時發行股份	28,798	23,091	—	—	—	(1,821)	—	—	50,068	—	—	50,068
Issue of shares on conversion of convertible notes	兌換可換股票據時所發行股份	8,619	43,992	—	—	—	—	—	—	52,611	—	—	52,611
Issue of shares for acquisition of subsidiaries	收購附屬公司發行股份	14,000	66,000	—	—	—	—	—	—	80,000	—	—	80,000
Acquisition of subsidiaries	收購附屬公司	—	—	—	—	—	—	—	—	—	72,771	—	72,771
Capital contribution by minority shareholders	少數股東注資	—	—	—	—	—	—	—	—	—	12,036	—	12,036
Acquisition of additional interests in subsidiaries	收購附屬公司額外權益	—	—	—	—	(947)	—	—	947	—	(34,828)	—	(34,828)
Appropriations	轉撥	—	—	—	—	2,801	—	—	(2,801)	—	—	—	—
Recognition of equity-settled share-based payments	確認為權益結算股份為基準之付款	—	—	—	—	—	5,677	—	—	5,677	—	—	5,677
At 31 March 2007	於2007年3月31日	253,406	297,782	2,182	89,800	4,483	7,482	10,912	23,680	(186,206)	503,521	66,033	569,554

Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 March 2007

截至2007年3月31日止年度

Notes:

- (a) The contributed surplus of the Group represents the difference between the nominal value of the Company's share capital issued as consideration in exchange for the nominal value of the issued share capital of the subsidiaries acquired at the time of the Company's listing in 1997.
- (b) As stipulated by the relevant laws and regulations for foreign investment enterprises in the People's Republic of China (the "PRC"), the Company's PRC subsidiaries are required to maintain a statutory surplus reserve fund and a discretionary surplus reserve fund, which are non-distributable. Appropriations to such reserves are made out of profit after taxation of the statutory financial statements of the PRC subsidiaries while the amount and allocation basis are decided by their board of directors annually. The statutory surplus reserve fund can be used to make up their prior year losses, if any, and can be applied in conversion into capital by means of capitalisation issue.
- (c) The amount represents a revaluation surplus which was recognised as a result of the acquisition of an additional interest in Xin Hua Resources Investment Limited ("Xin Hua") (previously an associate) which resulted in Xin Hua becoming a subsidiary. Xin Hua was deregistered in year 2006 and its assets and liabilities were transferred to the Company.

附註：

- (a) 本集團之繳入盈餘指本公司用以作為代價於1997年上市時所收購之附屬公司而發行之本公司股本面值，與該等附屬公司已發行股本面值之差額。
- (b) 誠如中華人民共和國（「中國」）外資企業之相關法律及法例所規定，本公司之中國附屬公司須維持法定盈餘公積金及任意盈餘公積金（為不可分派）。該等儲備之撥入來自中國附屬公司法定財務報表中之除稅後純利，而金額及分配基準則由該附屬公司董事會每年釐定。法定盈餘公積金可用作補足上年度之虧損（如有），並可透過資本化轉換為股本。
- (c) 該金額指因收購Xin Hua Resources Investment Limited（「Xin Hua」）（本集團當時之聯營公司）額外權益（導致Xin Hua成為本集團附屬公司）而確認之重估盈餘。Xin Hua已於2006年註銷，其資產及負債已轉移至本公司。