

CONSOLIDATED STATEMENT OF  
CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31st March, 2006

截至二零零六年三月三十一日止年度

		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Merger reserve 合併儲備 HK\$'000 千港元 (Note a) (附註a)	Investment revaluation reserve 投資重估儲備 HK\$'000 千港元	Exchange reserve 匯兌儲備 HK\$'000 千港元	Retained profits 保留溢利 HK\$'000 千港元	Total 合計 HK\$'000 千港元
At 1st April, 2004	二零零四年四月一日							
- As originally stated	- 原先呈列	1	-	9	-	(20)	25,635	25,625
- Effects of changes in accounting policies (Note 2)	- 會計政策變動之影響 (附註2)	-	-	-	-	(3,191)	3,200	9
- As restated	- 經重列	1	-	9	-	(3,211)	28,835	25,634
Exchange differences arising on translation of overseas operations recognised directly in equity	直接在權益確認之換算海外業務所產生之匯兌差額	-	-	-	-	7,306	-	7,306
Profit for the year	年內純利	-	-	-	-	-	42,457	42,457
Total recognised income for the year	本年度已確認收入總額	-	-	-	-	7,306	42,457	49,763
Dividend paid	已派付股息	-	-	-	-	-	(16,000)	(16,000)
At 31st March, 2005	二零零五年三月三十一日	1	-	9	-	4,095	55,292	59,397
Exchange differences arising on translation of overseas operations recognised directly in equity	直接在權益確認之換算海外業務所產生之匯兌差額	-	-	-	-	(5,337)	-	(5,337)
Increase in fair value of available-for-sale investment	可供出售投資之公平值增加	-	-	-	502	-	-	502
Net expenses recognised directly in equity	直接在權益確認之開支淨額	-	-	-	502	(5,337)	-	(4,835)
Loss for the year	年內虧損淨額	-	-	-	-	-	(12,191)	(12,191)
Total recognised expenses for the year	本年度已確認開支總額	-	-	-	502	(5,337)	(12,191)	(17,206)
Dividend paid	已派付股息	-	-	-	-	-	(6,000)	(6,000)
Shares issued on 18th May, 2005 (Note 26a)	於二零零五年五月十八日已發行股份 (附註26a)	14,999	-	(14,999)	-	-	-	-
Capitalisation issue (Note 26b)	資本化發行 (附註26b)	7,500	(7,500)	-	-	-	-	-
Premium on shares issued pursuant to public offer (Note 26c)	根據公開發售已發行股份之溢價 (附註26c)	7,500	58,500	-	-	-	-	66,000
Expenses on public offer	公開發售之開支	-	(10,019)	-	-	-	-	(10,019)
At 31st March, 2006	二零零六年三月三十一日	30,000	40,981	(14,990)	502	(1,242)	37,101	92,352

## Note:

- a. The merger reserve of the Group represented the difference between the nominal value of the share capital issued by the Company and the aggregate of the share capital of the subsidiaries acquired pursuant to the group reorganisation in May 2005.

## 附註:

- a. 本集團之合併儲備為本公司所發行之股本面值與根據於二零零五年五月集團重組所收購之附屬公司之股本總值兩者之間之差額。