

# 綜合權益變動表

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 March 2003 截至二零零三年三月三十一日止年度

|                           |  | 已發行<br>股本<br>Issued<br>share<br>capital                                  | 股份<br>溢價賬<br>Share<br>premium<br>account | 法定儲備<br>Statutory<br>reserves | 滙兌<br>浮動儲備<br>Exchange<br>fluctuation<br>reserve | 保留溢利<br>Retained<br>profits | 擬派<br>末期股息<br>Proposed<br>final<br>dividend | 總計<br>Total     |         |
|---------------------------|--|--|--|-------------------------------|--|-----------------------------|---|-----------------|---------|
|                           |  | 千港元<br>HK\$'000  | 千港元<br>HK\$'000                          | 千港元<br>HK\$'000               | 千港元<br>HK\$'000                                  | 千港元<br>HK\$'000             | 千港元<br>HK\$'000                             | 千港元<br>HK\$'000 |         |
| 附註<br>Notes               |  |  |  |                               |  |                             |   |                 |         |
| 於二零零一年                    |  |  |  |                               |  |                             |   |                 |         |
| 四月一日：                     |  | At 1 April 2001:   |  |                               |  |                             |   |                 |         |
| 如以往所呈報                    |  | 73,186   | 508,577                                  | 3,158                         | 3,171  | 33,779                      | —   | 621,871         |         |
| 上年度調整：                    |  | Prior year adjustments:  |  |                               |  |                             |   |                 |         |
| 會計實務準則                    |  |  |  |                               |  |                             |   |                 |         |
| 第34號－                     |  |  |  |                               |  |                             |   |                 |         |
| 「僱員福利」                    |  | 2, 27  | —  | —                             | —  | (4,369)                     | —   | (4,369)         |         |
| 重列                        |  | As restated  | 73,186                                   | 508,577                       | 3,158  | 3,171                       | 29,410                                      | 617,502         |         |
| 滙兌調整                      |  | Exchange realignment   | —  | —                             | —  | 549                         | —   | 549             |         |
| 未於損益表確認之<br>收益淨額及<br>虧損淨額 |  | Net gains and losses not<br>recognised in the profit<br>and loss account | —  | —                             | —  | 549                         | —   | 549             |         |
| 本年度純利<br>(重列)             |  | Net profit for the year<br>(as restated)                                 | —  | —                             | —  | 19,514                      | —   | 19,514          |         |
| 二零零二年<br>中期股息             |  | Interim 2002 dividend  | 12                                       | —                             | —  | —                           | (2,927)                                     | (2,927)         |         |
| 擬派二零零二年<br>末期股息           |  | Proposed 2002 final<br>dividend  | 12                                       | —                             | —  | —                           | (2,927)                                     | 2,927           |         |
| 由保留溢利轉撥                   |  | Transfer from retained<br>profits  | 34(a)                                    | —                             | 240  | —                           | (240)                                       | —               |         |
| 於二零零二年<br>三月三十一日          |  | At 31 March 2002   | 73,186                                   | 508,577                       | 3,398  | 3,720                       | 42,830                                      | 2,927           | 634,638 |
| 於二零零二年                    |  |  |  |                               |  |                             |   |                 |         |
| 四月一日：                     |  | At 1 April 2002:   |  |                               |  |                             |   |                 |         |
| 如以往所呈報                    |  | 73,186   | 508,577                                  | 3,398                         | 3,720  | 47,925                      | 2,927                                       | 639,733         |         |
| 上年度調整：                    |  | Prior year adjustment:   |  |                               |  |                             |   |                 |         |
| 會計實務準則                    |  |  |  |                               |  |                             |   |                 |         |
| 第34號－                     |  |  |  |                               |  |                             |   |                 |         |
| 「僱員福利」                    |  | 2, 27  | —  | —                             | —  | (5,095)                     | —   | (5,095)         |         |
| 重列                        |  | As restated  | 73,186                                   | 508,577                       | 3,398  | 3,720                       | 42,830                                      | 2,927           | 634,638 |

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Year ended 31 March 2003 截至二零零三年三月三十一日止年度

|                           |  | 已發行<br>股本<br>Issued<br>share<br>capital<br>千港元<br>HK\$'000 | 股份<br>溢價賬<br>Share<br>premium<br>account<br>千港元<br>HK\$'000 | 法定儲備<br>Statutory<br>reserves<br>千港元<br>HK\$'000 | 滙兌<br>浮動儲備<br>Exchange<br>fluctuation<br>reserve<br>千港元<br>HK\$'000 | 保留溢利<br>Retained<br>profits<br>千港元<br>HK\$'000 | 擬派<br>末期股息<br>Proposed<br>final<br>dividend<br>千港元<br>HK\$'000 | 總計<br>Total<br>千港元<br>HK\$'000 |
|---------------------------|--|--|---|--|---|--|--|--------------------------------|
| 宣派及派付                     |  |  |   |  |   |  |  |                                |
| 二零零二年<br>末期股息             | Final 2002 dividend<br>declared and paid                                 | —  | —   | —  | —   | —  | (2,927)  | (2,927)                        |
| 滙兌調整                      | Exchange realignment   | —  | —   | —  | (127)   | —  | —  | (127)                          |
| 未於損益表確認之<br>收益淨額及<br>虧損淨額 | Net gains and losses not<br>recognised in the profit<br>and loss account | —  | —   | —  | (127)   | —  | —  | (127)                          |
| 本年度純利                     | Net profit for the year  | —  | —   | —  | —   | 15,500   | —  | 15,500                         |
| 於二零零三年<br>三月三十一日          | At 31 March 2003   | <u>73,186</u>  | <u>508,577*</u>   | <u>3,398*</u>                                    | <u>3,593*</u>   | <u>58,330*</u>                                 | <u>—</u>   | <u>647,084</u>                 |
| 資金來源：                     | Represented by:  |  |   |  |   |  |  |                                |
| 本公司及附屬公司                  | Company and subsidiaries   | 73,186   | 508,577   | 3,398  | 3,593   | 58,335   | —  | 647,089                        |
| 聯營公司                      | Associates   | —  | —   | —  | —   | (5)  | —  | (5)                            |
| 於二零零三年<br>三月三十一日          | At 31 March 2003   | <u>73,186</u>  | <u>508,577</u>  | <u>3,398</u>                                     | <u>3,593</u>  | <u>58,330</u>                                  | <u>—</u>   | <u>647,084</u>                 |
| 本公司及附屬公司                  | Company and subsidiaries   | 73,186   | 508,577   | 3,398  | 3,720   | 42,869   | 2,927  | 634,677                        |
| 聯營公司                      | Associates   | —  | —   | —  | —   | (39)   | —  | (39)                           |
| 於二零零二年<br>三月三十一日          | At 31 March 2002   | <u>73,186</u>  | <u>508,577*</u>   | <u>3,398*</u>                                    | <u>3,720*</u>   | <u>42,830*</u>                                 | <u>2,927</u>   | <u>634,638</u>                 |

\* 該等儲備賬目包括綜合資產負債表中之綜合儲備573,898,000港元(二零零二年：558,525,000港元)。

\* These reserve accounts comprise the consolidated reserves of HK\$573,898,000 (2002: HK\$558,525,000) in the consolidated balance sheet.