

Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 March 2009 截至二零零九年三月三十一日止年度

		Attributable to equity holders of the Company 本公司權益持有人應佔									
		Share capital	Share premium	Special reserve	Investment revaluation reserve	Share option reserve	Translation reserve	Retained profits	Sub-total	Minority interests	Total
		股本	股份溢價	特別儲備	投資重估儲備	購股權儲備	匯兌儲備	保留溢利	小計	股東權益少數	合計
		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 2007	於二零零七年四月一日	294,800	273,728	(153,767)	343	981	417	25,614	442,116	12,820	454,936
Exchange difference arising from translation of foreign operations	換算外國業務產生之匯兌差額	-	-	-	-	-	1,313	-	1,313	-	1,313
Decrease in fair value of available-for-sale investments	可供出售之投資公平值減少	-	-	-	(389)	-	-	-	(389)	-	(389)
Share of translation reserve of an associate	攤佔一間聯營公司匯兌儲備	-	-	-	-	-	336	-	336	-	336
Net (expense) income recognised directly in equity	直接於權益確認之(開支)收入淨額	-	-	-	(389)	-	1,649	-	1,260	-	1,260
Profit for the year	年度溢利	-	-	-	-	-	-	119,479	119,479	504	119,983
Reserve released upon disposal of an associate	出售一間聯營公司相關之儲備轉撥	-	-	-	-	-	1,023	-	1,023	-	1,023
Total recognised (expense) income for the year	年度確認(開支)收入總額	-	-	-	(389)	-	2,672	119,479	121,762	504	122,266
Recognition of equity-settled share-based payment expenses	確認以股份為基礎之付款權益結算	-	-	-	-	4,697	-	-	4,697	-	4,697
Issue of shares under scrip dividend scheme	根據以股代息計劃發行股份	2,206	(2,206)	-	-	-	-	-	-	-	-
Issue of shares upon exercise of share options	因行使購股權而發行股份	1,643	1,591	-	-	(398)	-	-	2,836	-	2,836
Credit arising on scrip dividends	以股代息產生之進賬	-	-	-	-	-	-	5,733	5,733	-	5,733
Dividends declared and paid	已宣派及支付股息	-	-	-	-	-	-	(53,381)	(53,381)	-	(53,381)
Dividends paid to minority shareholders	已付予少數股東股息	-	-	-	-	-	-	-	-	(2,563)	(2,563)
Contribution from minority shareholders	少數股東出資	-	-	-	-	-	-	-	-	3,422	3,422
At 31 March 2008	於二零零八年三月三十一日	298,649	273,113	(153,767)	(46)	5,280	3,089	97,445	523,763	14,183	537,946

Attributable to equity holders of the Company

本公司權益持有人應佔

		Share capital	Share premium	Special reserve	Investment revaluation reserve	Share option reserve	Translation reserve	Retained profits	Sub-total	Minority interests	Total
		股本	股份溢價	特別儲備	投資重估儲備	購股權儲備	匯兌儲備	保留溢利	小計	股東權益少數	合計
		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 from translation of foreign operations	換算外國業務產生之匯兌差額	-	-	-	-	-	63	-	63	-	63
Decrease in fair value of available-for-sale investments	可供出售之投資公平值減少	-	-	-	(2)	-	-	-	(2)	-	(2)
Share of translation reserve of associates	聯佔聯營公司匯兌儲備	-	-	-	-	-	916	-	916	-	916
Net (expense) income recognised directly in equity	直接於權益確認之(開支)收入淨額	-	-	-	(2)	-	979	-	977	-	977
Profit (loss) for the year	年度溢利(虧損)	-	-	-	-	-	-	40,218	40,218	(4,209)	36,009
Total recognised (expense) income for the year	年度確認(開支)收入總額	-	-	-	(2)	-	979	40,218	41,195	(4,209)	36,986
Recognition of equity-settled share-based payment expenses	確認以股份為基礎之付款權益結算	-	-	-	-	436	-	-	436	-	436
Issue of shares under scrip dividend scheme	根據以股代息計劃發行股份	683	(683)	-	-	-	-	-	-	-	-
Issue of shares upon exercise of share options	因行使購股權而發行股份	2,007	2,266	-	-	(584)	-	-	3,689	-	3,689
Effect of share options lapsed	已失效購股權之影響	-	-	-	-	(4,291)	-	4,291	-	-	-
Credit arising on scrip dividends	以股代息產生之進賬	-	-	-	-	-	-	804	804	-	804
Dividends declared and paid	已宣派及支付股息	-	-	-	-	-	-	(33,072)	(33,072)	-	(33,072)
Acquisition of additional interest in a subsidiary	收購一間附屬公司之額外權益	-	-	-	-	-	-	-	-	(795)	(795)
Contribution from minority shareholders	少數股東出資	-	-	-	-	-	-	-	-	3,694	3,694
At 31 March 2009	於二零零九年三月三十一日	301,339	274,696	(153,767)	(48)	841	4,068	109,686	536,815	12,873	549,688

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The special reserve of the Group includes the following:

- (a) a credit amount of HK\$1,000,000 representing the difference between the cost of acquisition of two subsidiaries and the nominal amount of their share capital at the date on which they were acquired by Paul Y. Management Contracting Group Limited ("Paul Y. Management Contracting") before the reverse acquisition as mentioned in note (b) below; and
- (b) a debit amount of HK\$154,767,000 representing the reserve arising from the reverse acquisition of Paul Y. Management Contracting and its subsidiaries (collectively referred to as "Paul Y. Management Contracting Group"), net of refund from ex-shareholder of Paul Y. Management Contracting for the shortfall in net asset value of Paul Y. Management Contracting Group upon completion of the acquisition by the Company from PYI Corporation Limited, the ultimate holding company, of the entire equity interest in, and shareholders' loan to Paul Y. Management Contracting Group in January 2005.

本集團之特別儲備包括以下項目：

- (a) 一筆為數1,000,000港元之進賬，即收購兩間附屬公司之成本與有關附屬公司於下文附註(b)所述反收購前被保華建設工程集團有限公司(「Paul Y. Management Contracting」)收購當日之股本面值之間的差額；及
- (b) 一筆為數154,767,000港元之借記款，即反收購Paul Y. Management Contracting及其附屬公司(統稱「Paul Y. Management Contracting Group」)產生之儲備，並扣除Paul Y. Management Contracting前股東因本公司於二零零五年一月完成向最終控股公司保華集團有限公司收購Paul Y. Management Contracting Group全部股本權益及股東貸款時Paul Y. Management Contracting Group之資產淨值不足而支付之退款。