

# Condensed Consolidated Statement of Changes in Equity

For the six months ended 30th June, 2004

# 簡明綜合股權變動表

截至二零零四年六月三十日止六個月

		Share capital	Share premium	Special capital reserve	Capital redemption reserve	Goodwill on consolidation	Exchange reserve	Other non- distributable reserves	Deficit	Total
		股本	股份溢價	資本儲備	贖回儲備	之商譽	滙兌儲備	其他不可 分派儲備	虧損	總額
		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
				(Note a) (附註a)		(Note c) (附註c)		(Note b) (附註b)		
At 1st January, 2003	二零零三年一月一日	82,947	1,897,348	414,881	233	123,953	(6,873)	35,839	(814,275)	1,734,053
Exchange adjustment	滙兌調整	-	-	-	-	-	293	-	-	293
Share of net reserves movement of associates	應佔聯營公司儲 備變動淨額	-	-	-	-	-	662	-	-	662
Net gain not recognised in the condensed consolidated income statement	並未於簡明綜合收益表 確認之收益淨額	-	-	-	-	-	955	-	-	955
Realised on disposal of interests in subsidiaries	出售附屬公司權益時變現	-	-	-	-	(111)	-	(7,072)	-	(7,183)
Realised on deemed disposal/ liquidation of interests in associates	視作聯營公司出售 權益/清盤時變現	-	-	-	-	(20,333)	(127)	-	-	(20,460)
Appropriated from retained profits	調撥自保留溢利	-	-	-	-	-	-	1,319	(1,319)	-
Net loss for the period	期內虧損淨額	-	-	-	-	-	-	-	(132,702)	(132,702)
At 1st July, 2003	二零零三年七月一日	82,947	1,897,348	414,881	233	103,509	(6,045)	30,086	(948,296)	1,574,663
Exchange adjustment	滙兌調整	-	-	-	-	-	(2)	-	-	(2)
Share of net reserves movement of associates	應佔聯營公司儲備 變動淨額	-	-	-	-	-	1,428	(172)	-	1,256
Net gain (loss) not recognised in the condensed consolidated income statement	並未於簡明綜合收益表 確認之收益(虧損)淨額	-	-	-	-	-	1,426	(172)	-	1,254
Exercise of warrants	發行認股權證	2,713	1,628	-	-	-	-	-	-	4,341
Realised on disposal of interests in subsidiaries	出售附屬公司 權益時變現	-	-	-	-	6,963	(3,848)	(10,791)	17,863	10,187
Realised on deemed disposal/ liquidation of interests in associates	視作聯營公司出售 權益/清盤時變現	-	-	-	-	-	(1)	(238)	-	(239)
Appropriated from retained profits	調撥自保留溢利	-	-	-	-	-	-	20	(20)	-
Net loss for the period	期內虧損淨額	-	-	-	-	-	-	-	(56,826)	(56,826)
At 31st December, 2003	二零零三年十二月三十一日	85,660	1,898,976	414,881	233	110,472	(8,468)	18,905	(987,279)	1,533,380
Exchange adjustment	滙兌調整	-	-	-	-	-	(5,077)	-	-	(5,077)
Share of net reserves movement of associates	應佔聯營公司儲備 變動淨額	-	-	-	-	-	-	20	-	20
Net (loss) gain not recognised in the condensed consolidated income statement	並未於簡明綜合收益表 確認之(虧損)收益 淨額	-	-	-	-	-	(5,077)	20	-	(5,057)
Issue of shares on exercise of share options	行使購股權發行股份	2,500	1,940	-	-	-	-	-	-	4,440
Realised on disposal of interests in subsidiaries	出售附屬公司 權益時變現	-	-	-	-	-	12	-	-	12
Realised on deemed disposal/ liquidation of interests in associates	視作聯營公司 出售權益/ 清盤時變現	-	-	-	-	-	(16)	-	-	(16)
Net loss for the period	期內虧損淨額	-	-	-	-	-	-	-	(94,546)	(94,546)
At 30th June, 2004	二零零四年六月三十日	88,160	1,900,916	414,881	233	110,472	(13,549)	18,925	(1,081,825)	1,438,213

Notes:

- (a) The special capital reserve represents the amount arisen as a result of capital reduction carried out by the Company in 2001.
- (b) The other non-distributable reserves of the Group included statutory reserves required to be appropriated from the profit after taxation of the subsidiaries of the People's Republic of China ("PRC") under PRC laws and regulations. The amount of the appropriation is at the discretion of the PRC subsidiaries' board of directors.
- (c) The goodwill on consolidation as at 30th June, 2004 included HK\$9,492,000 (31.12.2003: HK\$9,492,000) which represented goodwill arising for acquisition of subsidiaries. No goodwill arising from acquisition of associates were included in goodwill on consolidation.

The goodwill on consolidation as at 30th June, 2004 included HK\$71,739,000 (31.12.2003: HK\$71,739,000) which represented negative goodwill arising from acquisition of subsidiaries and HK\$48,225,000 (31.12.2003: HK\$48,225,000) which represented negative goodwill attributable to associates.

附註：

- (a) 特別資本儲備指本公司於二零零一年削減股本所產生之金額。
- (b) 本集團之其他不可分派儲備指根據中華人民共和國(「中國」)法規須自中國附屬公司除稅後溢利撥出之法定儲備。轉撥金額由中國附屬公司之董事會決定。
- (c) 於二零零四年六月三十日綜合賬目產生之商譽代表收購附屬公司產生之商譽9,492,000港元(二零零三年十二月三十一日：9,492,000港元)。綜合賬目產生之商譽內並無收購聯營公司產生之商譽。

於二零零四年六月三十日綜合賬目產生之商譽代表收購附屬公司產生之負商譽71,739,000港元(二零零三年十二月三十一日：71,739,000港元)，以及代表聯營公司應佔之負商譽48,225,000港元(二零零三年十二月三十一日：48,225,000港元)。