

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

For the year ended 31 December 2004 截至二零零四年十二月三十一日止年度  
(Expressed in Hong Kong dollars) (以港元為單位)

		Share capital 股本 HK\$'000 千港元	Capital surplus 股本盈餘 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Revaluation reserve 重估儲備 HK\$'000 千港元	Statutory reserve 法定儲備 HK\$'000 千港元	Exchange reserve 匯兌儲備 HK\$'000 千港元	Accumulated profits 累計溢利 HK\$'000 千港元	Total 總計 HK\$'000 千港元
THE GROUP	本集團								
At 1 January 2003	於二零零三年一月一日	200,000	42,554	336,758	9,540	44,334	(17,906)	128,534	743,814
Exchange differences arising from translation of overseas operations	海外業務匯率折算差額	-	-	-	-	-	(263)	-	(263)
Revaluation surplus, net of \$539,000 deferred tax (note 25)	重估盈餘·扣除遞延稅項 539,000元(附註25)	-	-	-	4,696	-	-	-	4,696
Net gains/(losses) not recognized in the income statement	於收益表內未有確認 收益/(虧損)淨額	200,000	42,554	336,758	14,236	44,334	(18,169)	128,534	748,247
Profit for the year	本年度溢利	-	-	-	-	-	-	54,142	54,142
Transfer to statutory reserve	撥往法定儲備	-	-	-	-	22,368	-	(22,368)	-
Dividends paid (note 10)	已派股利(附註10)	-	-	-	-	-	-	(52,000)	(52,000)
At 31 December 2003	於二零零三年 十二月三十一日	200,000	42,554	336,758	14,236	66,702	(18,169)	108,308	750,389
Exchange differences arising from translation of overseas operation	海外業務匯率折算 差額	-	-	-	-	-	23,813	-	23,813
Revaluation surplus, net of \$287,000 deferred tax (note 25)	重估盈餘·扣除遞延稅項 287,000元(附註25)	-	-	-	2,505	-	-	-	2,505
Net gains not recognized in the income statement	於收益表內未有確認 收益淨額	200,000	42,554	336,758	16,741	66,702	5,644	108,308	776,707
Profit for the year	本年度溢利	-	-	-	-	-	-	63,262	63,262
Transfer to statutory reserve	撥往法定儲備	-	-	-	-	12,058	-	(12,058)	-
Dividends paid (note 10)	已派股利(附註10)	-	-	-	-	-	-	(45,000)	(45,000)
At 31 December 2004	於二零零四年 十二月三十一日	200,000	42,554	336,758	16,741	78,760	5,644	114,512	794,969

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### SHARE PREMIUM

In accordance with the Companies Law of the Cayman Islands, the share premium account is distributable to the shareholders of the Company provided that immediately following the date on which the dividend is proposed to be distributed, the Company will be in a position to pay off its debts as they fall due in the ordinary course of business.

### STATUTORY RESERVE

According to the laws and regulations of the People's Republic of China ("PRC"), the PRC companies with foreign investment are required to transfer a certain percentage of its profit after tax, as determined under PRC accounting regulations (the "net profit under PRC GAAP"), to the general reserve fund, enterprise expansion fund and staff and workers' bonus and welfare fund. Distribution of these reserves shall be made in accordance with the Article of Association and approved by the board of directors each year. Other PRC companies are required to transfer a certain percentage of their net profit under PRC GAAP to the statutory surplus reserve fund until the reserve balance reaches 50% of their paid-in capital, and to transfer a certain percentage of its net profit under PRC GAAP to the statutory public welfare fund.

According to the laws and regulations of Taiwan, Taiwan companies shall set aside 10% of their statutory net income each year for legal reserve, until the reserve balance has reached the paid-in share capital amount.

These above-mentioned reserves and funds cannot be used for purposes other than those for which they were created and are not distributable as cash dividends.

### 股份溢價

根據開曼群島公司法，股份溢價賬可分派予本公司股東，惟緊隨擬分派股利日期後，本公司能償還其於日常業務中到期之債務。

### 法定儲備

根據中華人民共和國（「中國」）法例及規例，中國外商投資公司須按中國會計規例（「中國公認會計原則項下純利」）釐訂之除稅後溢利若干百分比轉撥至一般儲備基金、企業發展基金以及職工獎勵及福利基金。儲備分派須根據公司組織章程細則之規定，並經董事會每年批准。其他中國公司須將中國公認會計原則項下純利若干百分比轉撥至法定盈餘公積金，法定盈餘公積金結餘達到實收股本的50%時，可以不再轉撥；另須將中國公認會計原則項下純利若干百分比撥至法定公益金。

根據台灣法例及規例，台灣公司每年須預留其法定收入淨額的10%作為法定盈餘公積，直至結餘達到實收股本金額為止。

上述儲備及基金不得用於其成立目的以外的其他用途，且不得用作派付現金股利。