

綜合權益變動表

Consolidated Statement of Changes in Equity

截至二零零五年十二月三十一日止年度

For the year ended 31st December, 2005

本公司股東應佔 Attributable to equity holders of the Company

| | | 股本 Share capital | 股本 贖回儲備 Capital redemption reserve | 實繳盈餘 Contributed surplus | 匯兌儲備 Translation reserve | 合併儲備 Merger reserve | 股本儲備 Capital reserve | 其他儲備 Other reserves | 累計溢利 Accumulated profits | 總額 Total | 少數 股東權益 Minority interests | 總額 Total |
|--------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------|--------------------------------|--------------------------------|---------------------------|----------------------------|---------------------------|--------------------------------|------------------|-------------------------------------|------------------|
| | | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 | 港幣千元 HK\$'000 |
| 於二零零四年一月一日 | At 1st January, 2004 | 182,349 | 918 | 44,203 | (3,654) | 1,799 | 824 | 2,405 | 110,059 | 338,903 | 164,543 | 503,446 |
| 本年溢利 | Profit for the year | - | - | - | - | - | - | - | 10,414 | 10,414 | 13,184 | 23,598 |
| 換算外地業務 而於權益中 直接確認之 匯兌差額 | Exchange difference arising on translation of foreign operation recognised directly in equity | - | - | - | (2) | - | - | - | - | (2) | - | (2) |
| 本年度已確認之 收支總額 | Total recognised income and expense for the year | - | - | - | (2) | - | - | - | 10,414 | 10,412 | 13,184 | 23,596 |
| 已付二零零三年之股息 | Dividend paid for 2003 | - | - | - | - | - | - | - | (29,176) | (29,176) | - | (29,176) |
| 少數股東 注資 | Capital contribution by minority shareholders | - | - | - | - | - | - | - | - | - | 4,332 | 4,332 |
| 已付予一少數 股東之股息 | Dividend paid to a minority shareholder | - | - | - | - | - | - | - | - | - | (22,356) | (22,356) |
| 轉至儲備 | Transfer to reserves | - | - | - | - | - | - | 10,522 | (10,522) | - | - | - |
| 於二零零四年 十二月三十一日 | At 31st December, 2004 | 182,349 | 918 | 44,203 | (3,656) | 1,799 | 824 | 12,927 | 80,775 | 320,139 | 159,703 | 479,842 |
| 於二零零五年一月一日 — 原先呈列 | At 1st January, 2005 — as originally stated | 182,349 | 918 | 44,203 | (3,656) | 1,799 | 824 | 12,927 | 80,775 | 320,139 | 159,703 | 479,842 |
| — 採納新會計 準則作出 調整 (附註2 及3) | — adjustments on adoption of new accounting standards (notes 2 and 3) | - | - | - | - | - | - | - | 1,205 | 1,205 | 1,205 | 2,410 |
| — 重列 | — as restated | 182,349 | 918 | 44,203 | (3,656) | 1,799 | 824 | 12,927 | 81,980 | 321,344 | 160,908 | 482,252 |
| 本年虧損 | Loss for the year | - | - | - | - | - | - | - | (35,233) | (35,233) | 2,693 | (32,540) |
| 換算外地業務 而於權益中 直接確認之 匯兌差額 | Exchange difference arising on translation of foreign operation recognised directly in equity | - | - | - | 4,529 | - | - | - | - | 4,529 | 2,910 | 7,439 |
| 本年度已確認之 收支總額 | Total recognised income and expense for the year | - | - | - | 4,529 | - | - | - | (35,233) | (30,704) | 5,603 | (25,101) |
| 已付予一少數 股東之股息 | Dividend paid to a minority shareholder | - | - | - | - | - | - | - | - | - | (6,689) | (6,689) |
| 轉至儲備 | Transfer to reserves | - | - | - | - | - | - | 1,181 | (1,181) | - | - | - |
| 於二零零五年 十二月三十一日 | At 31st December, 2005 | 182,349 | 918 | 44,203 | 873 | 1,799 | 824 | 14,108 | 45,566 | 290,640 | 159,822 | 450,462 |

本集團之合併儲備指本集團收購附屬公司當日之附屬公司股本面值與本公司根據重組所發行作為收購代價之股本面值兩者之差額。

其他儲備歸屬為上海聯合水泥有限公司及山東上聯水泥發展有限公司之儲備資金及企業擴展資金。儲備資金乃用作擴展企業之營運資金。當企業出現虧損時，儲備資金可於特殊情況下用作填補不可收回之虧損。企業擴展資金乃用作擴展業務，並可在獲得批准之情況下用作增加資本。

在中國大陸成立之附屬公司將累計溢利匯出中國大陸須得到地方機關批准，以及須視乎此等附屬公司能否賺取及保留外匯。

The merger reserve of the Group represents the difference between the nominal amount of the share capital of the subsidiaries at the date on which they were acquired by the Group and the nominal amount of the share capital issued by the Company as consideration for the acquisition under the reorganisations.

Other reserves are attributable to reserve fund and enterprise expansion fund of Shanghai Allied Cement Co., Ltd and Shandong Shanghai Allied Cement Co., Ltd. The reserve fund is to expand the enterprise's working capital. When the enterprise suffers losses, the reserve fund may be used to make up unrecovered losses under special circumstances. The enterprise expansion fund is to be used for business expansion and, if approved, can also be used to increase capital.

The remittance outside Mainland China of accumulated profits of the subsidiaries established in Mainland China is subject to approval of the local authorities and the availability of foreign currencies generated and retained by these subsidiaries.