

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY : 綜合權益變動表

For the year ended 31 December 2005 截至二零零五年十二月三十一日止年度
(Expressed in Hong Kong dollars) (以港元為單位)

		Attributable to equity holders of the Company 本公司股東應佔									
		Share capital	Capital surplus	Share premium	Revaluation reserve	Statutory reserve	Exchange reserve	Accumulated profits	Total	Minority interests	Total
		股本	股本盈餘	股份溢價	重估儲備	法定儲備	匯兌儲備	累計溢利	總計	少數股東權益	總計
		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
THE GROUP	本集團										
At 1 January 2004	於二零零四年一月一日	200,000	42,554	336,758	14,236	66,702	(18,169)	108,308	750,389	10,199	760,588
Exchange differences arising from translation of overseas operation	海外業務匯率折算差額	-	-	-	-	-	23,813	-	23,813	-	23,813
Revaluation surplus, net of \$287,000 deferred tax (note 33)	重估盈餘，已扣除遞延稅項 287,000港元 (附註33)	-	-	-	2,505	-	-	-	2,505	-	2,505
Total income recognised directly in equity	直接於權益確認之收入總額	-	-	-	2,505	-	23,813	-	26,318	-	26,318
Profit for the year	本年度溢利	-	-	-	-	-	-	63,262	63,262	(537)	62,725
Total income and expense recognised for the year	就本年度確認之收入及開支總額	-	-	-	2,505	-	23,813	63,262	89,580	(537)	89,043
Transfer to statutory reserve	撥往法定儲備	-	-	-	-	12,058	-	(12,058)	-	-	-
Dividends paid (note 14)	已派股利 (附註14)	-	-	-	-	-	-	(45,000)	(45,000)	-	(45,000)
At 31 December 2004, as originally stated	於二零零四年十二月三十一日，按原先呈列	200,000	42,554	336,758	16,741	78,760	5,644	114,512	794,969	9,662	804,631
Effects of changes in accounting policies (note 3)	會計政策變動之影響 (附註3)	-	-	-	(16,741)	-	-	16,741	-	-	-
At 1 January 2005 as restated	於二零零五年一月一日，經重列	200,000	42,554	336,758	-	78,760	5,644	131,253	794,969	9,662	804,631
Exchange differences arising from translation of overseas operation	海外業務匯率折算差額	-	-	-	-	-	(1,550)	-	(1,550)	219	(1,331)
Net expense recognised directly in equity	直接於權益確認之收入總額	-	-	-	-	-	(1,550)	-	(1,550)	219	(1,331)
Profit for the year	本年度溢利	-	-	-	-	-	-	81,092	81,092	(81)	81,011
Total income and expense recognised for the year	就本年度確認之收入及開支總額	-	-	-	-	-	(1,550)	81,092	79,542	138	79,680
Transfer to statutory reserve	撥往法定儲備	-	-	-	-	16,215	-	(16,215)	-	-	-
Acquisition of additional interest in a subsidiary	收購一家附屬公司額外權益	-	-	-	-	-	-	-	-	(2,709)	(2,709)
Dividends paid (note 14)	已派股利 (附註14)	-	-	-	-	-	-	(61,000)	(61,000)	-	(61,000)
Dividends paid to minority shareholders	派發予少數股東之股利	-	-	-	-	-	-	-	-	(305)	(305)
At 31 December 2005	於二零零五年十二月三十一日	200,000	42,554	336,758	-	94,975	4,094	135,130	813,511	6,786	820,297

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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 generally accepted accounting principles ("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，惟本公司須於緊隨擬分派股利日期後，仍能償還其於日常業務過程中到期之債務。

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。