

○ CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

● 綜合權益變動表

For the year ended 31st December 2005
截至二零零五年十二月三十一日止年度

Attributable to the shareholders of the Company
歸屬於本公司股東

	Share capital	Share premium	Option reserve	Asset revaluation reserve	Investment revaluation reserve	Capital redemption reserve	Goodwill Reserve	Capital reserve	Exchange reserve	Retained earnings	Total	Minority interests	Total equity
	股本	股本溢價	認股權溢價儲備	資產重估儲備	投資重估儲備	贖回儲備	商譽儲備	資本儲備	匯兌儲備	保留盈利	合計	少數股東權益	權益合計
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
As at 1st January 2005 as previously reported	1,563,601	5,626,086	-	121	470,205	2,984	(3,672,032)	27,044	(2,774)	453,673	4,468,908	16,828	4,485,736
Prior year adjustments: Changes in accounting policies	-	-	10,165	(121)	-	-	-	-	-	(12,715)	(2,671)	-	(2,671)
As at 1st January 2005 as restated, before opening balance adjustment	1,563,601	5,626,086	10,165	-	470,205	2,984	(3,672,032)	27,044	(2,774)	440,958	4,466,237	16,828	4,483,065
Opening balance adjustment: Financial instruments	-	-	-	-	(1,968)	-	-	-	-	(386)	(2,354)	-	(2,354)
As at 1st January 2005 as restated, after opening balance adjustment	1,563,601	5,626,086	10,165	-	468,237	2,984	(3,672,032)	27,044	(2,774)	440,572	4,463,883	16,828	4,480,711
Surplus on revaluation	-	-	-	-	149,027	-	-	-	-	-	149,027	-	149,027
Share option forfeited	-	-	(1,713)	-	-	-	-	-	-	1,713	-	-	-
Share of associate's reserve	-	-	-	-	-	-	-	1,022	-	-	1,022	-	1,022
Net gain/(loss) not recognised in the income statement	-	-	(1,713)	-	149,027	-	-	1,022	-	1,713	150,049	-	150,049
Issue of shares - under share option scheme	1,275	3,122	(1,592)	-	-	-	-	-	-	-	2,805	-	2,805
Release upon disposal of available-for-sale securities	-	-	-	-	(117,014)	-	-	-	-	-	(117,014)	-	(117,014)
Increase in exchange reserve on interest in associates	-	-	-	-	-	-	-	-	19,331	-	19,331	-	19,331
Investment by minority shareholders	-	-	-	-	-	-	-	-	-	-	-	39,275	39,275
Equity settled share-based transactions	-	-	12,281	-	-	-	-	-	-	-	12,281	-	12,281
Profit for the year	-	-	-	-	-	-	-	-	-	295,746	295,746	8,754	304,500
As at 31st December 2005	1,564,876	5,629,208	19,141	-	500,250	2,984	(3,672,032)	28,066	16,557	738,031	4,827,081	64,857	4,891,938
Representing: Company and subsidiaries	1,564,876	5,629,208	19,141	-	500,250	2,984	(3,672,032)	10,000	(2,774)	1,565,915	5,617,568	64,857	5,682,425
Associates	-	-	-	-	-	-	-	18,066	19,331	(827,884)	(790,487)	-	(790,487)
As at 31st December 2005	1,564,876	5,629,208	19,141	-	500,250	2,984	(3,672,032)	28,066	16,557	738,031	4,827,081	64,857	4,891,938

○ CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

● 綜合權益變動表

For the year ended 31st December 2005
截至二零零五年十二月三十一日止年度

Attributable to the shareholders of the Company 歸屬於本公司股東

			Option premium reserve	Asset revaluation reserve	Investment revaluation reserve	Capital redemption reserve	Goodwill reserve	Capital reserve	Exchange reserve	Retained earnings	Total	Minority interests	Total equity	
	Share capital 股本	Share premium 股本溢價	認股權 溢價儲備	資產 重估儲備	投資 重估儲備	資本 贖回儲備	商譽儲備	資本儲備	匯兌儲備	保留盈利	合計	少數 股東權益	權益合計	
	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 港幣千元	HK\$'000 港幣千元	HK\$'000 港幣千元	
As at 1st January 2004 as previously reported	於二零零四年一月一日 餘額·如前呈報	1,563,351	5,625,445	-	207	621,634	2,984	(3,838,546)	26,143	(2,774)	743,913	4,742,357	218	4,742,575
Prior year adjustments: Changes in accounting policies	以前年度調整: 會計政策變更	-	-	4,153	(207)	-	-	-	-	(2,732)	1,214	-	-	1,214
As at 1st January 2004 as restated	於二零零四年一月一日 餘額重列	1,563,351	5,625,445	4,153	-	621,634	2,984	(3,838,546)	26,143	(2,774)	741,181	4,743,571	218	4,743,789
Surplus on revaluation	重估增值	-	-	-	-	84,423	-	-	-	-	84,423	-	-	84,423
Share option forfeited	取消授出員工認股權	-	-	(1,197)	-	-	-	-	-	1,197	-	-	-	-
Share of associate's reserves	所佔聯營公司之儲備	-	-	-	-	-	-	1,298	-	-	1,298	-	-	1,298
Net gain/(loss) not recognised in the income statement	未計入損益表內的 盈利/(損失)淨額	-	-	(1,197)	-	84,423	-	1,298	-	1,197	85,721	-	-	85,721
Issue of shares - under share option scheme	發行股份—按認股權 計劃	250	641	-	-	-	-	-	-	-	891	-	-	891
Release upon provision of investment in an associate	聯營公司投資準備回撥	-	-	-	-	-	-	(397)	-	-	(397)	-	-	(397)
Release upon disposal of available-for-sale securities	出售備供銷售證券撥回	-	-	-	-	(235,304)	-	-	-	-	(235,304)	-	-	(235,304)
Release upon disposal of an associate	出售聯營公司撥回	-	-	-	-	(548)	-	166,514	-	(166,514)	(548)	-	-	(548)
Investment by minority shareholders	少數股東投資	-	-	-	-	-	-	-	-	-	-	8,695	-	8,695
Equity settled share-based transactions	向員工授出之認股權 交易	-	-	7,209	-	-	-	-	-	-	7,209	-	-	7,209
Loss for the year as restated	本年虧損·重列	-	-	-	-	-	-	-	-	(59,857)	(59,857)	7,915	-	(51,942)
Dividends paid - 2003 final	已派發股息— 二零零三年·末期	-	-	-	-	-	-	-	-	(51,596)	(51,596)	-	-	(51,596)
Dividends paid - 2004 interim	已派發股息— 二零零四年·中期	-	-	-	-	-	-	-	-	(23,453)	(23,453)	-	-	(23,453)
As at 31st December 2004	於二零零四年十二月 三十一日餘額	1,563,601	5,626,086	10,165	-	470,205	2,984	(3,672,032)	27,044	(2,774)	440,958	4,466,237	16,828	4,483,065
Representing: Company and subsidiaries	組成如下: 本公司及其附屬公司	1,563,601	5,626,086	10,165	-	470,205	2,984	(3,672,032)	10,000	(2,774)	1,295,309	5,303,544	16,828	5,320,372
Associates	聯營公司	-	-	-	-	-	-	17,044	-	(854,351)	(837,307)	-	-	(837,307)
As at 31st December 2004	於二零零四年十二月 三十一日餘額	1,563,601	5,626,086	10,165	-	470,205	2,984	(3,672,032)	27,044	(2,774)	440,958	4,466,237	16,828	4,483,065

STATEMENT OF CHANGES IN EQUITY – COMPANY

權益變動表 – 公司

For the year ended 31st December 2005
截至二零零五年十二月三十一日止年度

		Share capital	Share premium	Option premium reserve	Investment revaluation reserve	Capital redemption reserve	Retained earnings/ (accumulated losses)	Total
		股本	股本溢價	認股權溢價儲備	投資重估儲備	資本贖回儲備	保留盈利/ (累計虧損)	合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
As at 1st January 2004 as previously reported	於二零零四年一月一日餘額，如前呈報	1,563,351	5,625,445	-	(2,593)	2,984	371,017	7,560,204
Prior year adjustments: Changes in accounting policies	以前年度調整：會計政策變更	-	-	4,153	-	-	(4,153)	-
As at 1st January 2004 as restated	於二零零四年一月一日餘額重列	1,563,351	5,625,445	4,153	(2,593)	2,984	366,864	7,560,204
Share-option forfeited	取消授出員工認股權	-	-	(1,197)	-	-	1,197	-
Net gain/(loss) not recognised in the income statement	未計入損益表內的盈利/ (損失)淨額	-	-	(1,197)	-	-	1,197	-
Issue of shares – under share option scheme	發行股份 – 按認股權計劃	250	641	-	-	-	-	891
Release upon disposal of available-for-sale securities	出售備供銷售證券撥回	-	-	-	2,593	-	-	2,593
Equity settled share-based transactions	向員工授出之認股權	-	-	7,209	-	-	-	7,209
Loss for the year as restated	本年虧損，重列	-	-	-	-	-	(4,457,364)	(4,457,364)
Dividends paid – 2003 final	已派發股息 – 二零零三年，末期	-	-	-	-	-	(51,595)	(51,595)
Dividends paid – 2004 interim	已派發股息 – 二零零四年，中期	-	-	-	-	-	(23,453)	(23,453)
As at 31st December 2004	於二零零四年十二月三十一日餘額	1,563,601	5,626,086	10,165	-	2,984	(4,164,351)	3,038,485
As at 1st January 2005 as previously reported	於二零零五年一月一日餘額，如前呈報	1,563,601	5,626,086	-	-	2,984	(4,154,186)	3,038,485
Prior year adjustments: Changes in accounting policies	以前年度調整：會計政策變更	-	-	10,165	-	-	(10,165)	-
As at 1st January 2005 as restated	於二零零五年一月一日餘額重列	1,563,601	5,626,086	10,165	-	2,984	(4,164,351)	3,038,485
Share-option forfeited	取消授出員工認股權	-	-	(1,713)	-	-	1,713	-
Net gain/(loss) not recognised in the income statement	未計入損益表內的盈利/ (損失)淨額	-	-	(1,713)	-	-	1,713	-
Issue of shares-under share option scheme	發行股份 – 按認股權計劃	1,275	3,122	(1,592)	-	-	-	2,805
Equity settled share – based transactions	向員工授出之認股權	-	-	12,281	-	-	-	12,281
Loss for the year	本年虧損	-	-	-	-	-	(85,886)	(85,886)
As at 31st December 2005	於二零零五年十二月三十一日餘額	1,564,876	5,629,208	19,141	-	2,984	(4,248,524)	2,967,685