

綜合股東權益變動表

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

歸屬於本公司股份持有人的權益

Attributable to equity holders of the parent

		股本	股本溢價	資本公積金	法定公積金	法定公益金	投資產值儲備	保留溢利	可分給於母公司股東	少數股東權益	總計
		Share capital	Share premium	Statutory capital reserve	Statutory surplus reserve	Statutory public welfare fund	Investment revaluation reserve	Retained profits	Total	Minority interests	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
		Rmb'000	Rmb'000	Rmb'000	Rmb'000	Rmb'000	Rmb'000	Rmb'000	Rmb'000	Rmb'000	Rmb'000
於二零零四年一月一日	At 1st January, 2004	1,189,151	788,155	709,850	89,124	97,741	-	131,004	3,005,025	516,189	3,521,214
本年利潤	Profit for the year	-	-	-	-	-	-	117,572	117,572	24,357	141,929
因部份出售之聯屬公司	Release on partial disposal of interests in a subsidiary	-	-	-	(36)	(7)	-	21	(22)	-	(22)
本年度認可之溢利	Total recognised income for the year	-	-	-	(36)	(7)	-	117,593	117,550	24,357	141,907
轉發	Transfers	-	-	-	24,789	23,978	-	(48,767)	-	-	-
股息	Dividends	-	-	-	-	-	-	(9,513)	(9,513)	-	(9,513)
於二零零四年十二月三十一日原列	At 31st December, 2004 as originally stated	1,189,151	788,155	709,850	113,877	121,712	-	190,317	3,113,062	540,546	3,653,608
會計政策變動之影響 (附註3)	Effects of changes in accounting policies (see Note 3)	-	-	-	-	-	-	(35,112)	(35,112)	-	(35,112)
於二零零五年一月一日重列	At 1st January, 2005 as restated	1,189,151	788,155	709,850	113,877	121,712	-	155,205	3,077,950	540,546	3,618,496
投資重估溢利於權益確認	Gains on fair value changes of available-for-sale investments, recognised directly in equity	-	-	-	-	-	16,101	-	16,101	5,110	21,211
本年利潤	Profit for the year	-	-	-	-	-	-	464,990	464,990	94,396	559,386
本年度認可之溢利	Total recognised income for the year	-	-	-	-	-	16,101	464,990	481,091	99,506	580,597
股本增發	Shares issued	85,300	312,310	-	-	-	-	-	397,610	-	397,610
股本增發費用	Share issue expense	-	(11,376)	-	-	-	-	-	(11,376)	-	(11,376)
轉發	Transfers	-	-	-	79,311	76,903	-	(156,214)	-	-	-
股息	Dividends	-	-	-	-	-	-	(60,647)	(60,647)	-	(60,647)
於二零零五年十二月三十一日	At 31st December, 2005	1,274,451	1,089,089	709,850	193,188	198,615	16,101	403,334	3,884,628	640,052	4,524,680

綜合股東權益變動表(續)

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

根據中國公司法·除稅後溢利之分配順序如下:

- (1) 彌補虧損;
- (2) 提取法定盈餘公積金;
- (3) 提取法定公益金;
- (4) 提取任意盈餘公積金;及
- (5) 派發普通股之股息。

根據中國公司法及本公司和附屬公司之公司章程·本公司及各附屬公司均須個別按照中國會計準則編製之財務報表·提取10%及5%至10%除稅後溢利·撥入其個別之法定盈餘公積金及法定公益金賬內。

法定盈餘公積金為股東權益的一部份·當其餘額達到公司註冊資本之50%時·可不須再提取。根據中國公司法·法定盈餘公積金可用以彌補虧損·擴充本公司之業務或撥充資本。當本公司之法定盈餘公積金轉充為資本時·該賬內未轉充資本之金額不得少於註冊資本25%。

法定公益金亦為股東權益的一部份·根據中國公司法·其僅可應用於公司職工集體福利的資本性支出·而該等員工福利設施仍為本集團所擁有。法定公益金除非進行清算·否則不能分配。

資本公積金為向哈爾濱電站設備集團公司(「哈電集團公司」)收購其主要經營業務·在本公司成立時其淨資產的公平價值與發行予哈電集團公司的國有法人股股票總面值兩者之間的差額盈餘。

有關上述(4)及(5)項目在任何年度之分配比例細則將由董事會酌量本公司及其附屬公司的經營情況及發展需要釐定·並須提請股東會批准。

In accordance with the PRC Company Law, the profit after taxation is applied in the following order:

- (1) making up of losses;
- (2) allocation to statutory surplus reserve;
- (3) allocation to statutory public welfare fund;
- (4) allocation to discretionary surplus reserve; and
- (5) payment of dividends in respect of ordinary shares.

In accordance with the PRC Company Law and the relevant Articles of Association, the Company and its subsidiaries are required to appropriate amounts equal to 10% and 5% to 10% respectively of their profit after taxation as determined in accordance with the PRC accounting standards to each of the statutory surplus reserve and statutory public welfare fund respectively.

Statutory surplus reserve is part of shareholders' equity and when its balance reaches an amount equal to 50% of the Company's registered capital, further appropriation needs not be made. According to the PRC Company Law, statutory surplus reserve may be used to make up past losses, to increase production and business operations or to increase capital by means of conversion. However when funds from statutory surplus reserve are converted to capital, the funds remaining in such reserve shall amount to not less than 25% of the registered capital.

Statutory public welfare fund is also part of shareholders' equity. According to the PRC Company Law, it shall only be applied for capital expenditure related to the provision of collective welfare for staff and workers and these welfare facilities remain as property of the Group. Statutory public welfare fund is non-distributable other than upon liquidation.

The statutory capital reserve represents the surplus arising from the difference between the fair value of the net assets of the principal business undertakings transferred from Harbin Power Plant Equipment Group Corporation ("HPEGC") to the Group and the nominal value of the State shares issued to HPEGC by the Company when the Company was formed.

The amount of appropriation in respect of items (4) and (5) above for any year shall be recommended by the directors in accordance with the operational conditions and development requirements of the Company and its subsidiaries and shall be submitted to the shareholders in general meeting for approval.

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在尚未彌補虧損及提取法定盈餘公積金及法定公益金之前，本公司及其附屬公司均不能派發股息。

No dividends shall be paid by the Company and its subsidiaries before they have made up their losses and made allocations to the statutory surplus reserve and the statutory public welfare fund.

根據財政部於一九九五年八月頒佈有關溢利分配之文件，可分配予股東之金額為根據中國會計準則所計算之金額或根據香港普遍接受之會計準則所計算之金額，兩者以較低者為準。於二零零五年十二月三十一日本公司之可分配儲備為根據香港普遍接受之會計準則所釐定之留存溢利為人民幣77,942,000元(二零零四年：人民幣62,436,000元)。如上文所述，法定公積金亦可於適當時候派發予股東。

Pursuant to a document issued by the Ministry of Finance in August 1995 in respect of profit appropriations, the amount available for distribution to shareholders is the lesser of the amount determined in accordance with the PRC accounting standards and the amount determined in accordance with accounting principles generally accepted in Hong Kong. At 31st December, 2005, the amount available for distribution to shareholders was Rmb77,942,000 (2004: Rmb62,436,000) representing the retained profits of the Company prepared under accounting principles generally accepted in Hong Kong. As also mentioned above, the balance of statutory surplus reserve can also be distributed to shareholders in certain situations.