

Consolidated Statement of Changes in Equity 綜合權益變動報表

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 equity holders of the parent 母公司股權持有人應佔										
		Share capital 股本 HK\$'000 港幣千元	Share premium 股份溢價 HK\$'000 港幣千元	Special capital reserve 特別資本儲備 HK\$'000 港幣千元	Capital redemption reserve 資本購回儲備 HK\$'000 港幣千元	Goodwill on consolidation 綜合時產生之商譽 HK\$'000 港幣千元	Exchange reserve 匯兌儲備 HK\$'000 港幣千元	Other non-distributable reserves 其他不可分派儲備 HK\$'000 港幣千元	Deficit 虧損 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元	Minority interests 少數股東權益 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
At 1st January, 2004	於二零零四年一月一日	85,660	1,898,976	414,881	233	110,472	(8,468)	18,905	(987,279)	1,533,380	250,160	1,783,540
Exchange adjustment	匯兌調整	—	—	—	—	—	(588)	—	—	(588)	(756)	(1,344)
Share of net reserves movement of associates	應佔聯營公司儲備變動淨額	—	—	—	—	—	(99)	(307)	—	(406)	—	(406)
Net expenses recognised directly in equity	直接於權益確認開支淨額	—	—	—	—	—	(687)	(307)	—	(994)	(756)	(1,750)
Loss for the year — as restated	本年度虧損 — 重列	—	—	—	—	—	—	—	(179,244)	(179,244)	45,024	(134,220)
Total recognised income (expenses) for the year	本年度已確認收入(開支)總額	—	—	—	—	—	(687)	(307)	(179,244)	(180,238)	44,268	(135,970)
Issue of shares on exercise of share options	行使購股權發行股份	2,500	1,940	—	—	—	—	—	—	4,440	—	4,440
Arising on acquisition of a subsidiary	因收購附屬公司而產生	—	—	—	—	—	—	—	—	—	1,181	1,181
Realised on disposal/dilution of interests in associates	出售/攤薄聯營公司權益時變現	—	—	—	—	(48,225)	(825)	—	—	(49,050)	—	(49,050)
Realised on disposal/dilution of interests in subsidiaries	出售/攤薄附屬公司權益時變現	—	—	—	—	—	13	—	—	13	—	13
At 31st December, 2004 — as restated	於二零零四年十二月三十一日 — 重列	88,160	1,900,916	414,881	233	62,247	(9,967)	18,598	(1,166,523)	1,308,545	295,609	1,604,154
Effects of changes in accounting policies (Note 3)	會計政策變動之影響(附註3)	—	—	—	—	(62,247)	—	—	155,451	93,204	21,942	115,146
At 1st January, 2005 — as restated	於二零零五年一月一日 — 重列	88,160	1,900,916	414,881	233	—	(9,967)	18,598	(1,011,072)	1,401,749	317,551	1,719,300
Exchange adjustment	匯兌調整	—	—	—	—	—	(763)	—	—	(763)	(1,027)	(1,790)
Share of net reserves movement of associates	應佔聯營公司儲備變動淨額	—	—	—	—	—	—	35,365	—	35,365	—	35,365
Share of other non-distributable reserves by minority shareholders	少數股東分佔其他不可分派儲備	—	—	—	—	—	—	(15,837)	—	(15,837)	15,837	—
Net (expenses) income recognised directly in equity	直接於權益確認(開支)收入淨額	—	—	—	—	—	(763)	19,528	—	18,765	14,810	33,575
Loss for the year	本年度虧損	—	—	—	—	—	—	—	(95,200)	(95,200)	(4,680)	(99,880)
Total recognised income (expense) for the year	本年度已確認收入(開支)總額	—	—	—	—	—	(763)	19,528	(95,200)	(76,435)	10,130	(66,305)
Arising on acquisition of subsidiaries	因收購附屬公司而產生	—	—	—	—	—	—	—	—	—	2,574	2,574
At 31st December, 2005	於二零零五年十二月三十一日	88,160	1,900,916	414,881	233	—	(10,730)	38,126	(1,106,272)	1,325,314	330,255	1,655,569

The special capital reserve of the Group represents the amount arising from the capital reduction carried out by the Company during the year ended 31st December, 2001.

The other non-distributable reserves of the Group include statutory reserves required to be appropriated from the profit after taxation of the Company's subsidiaries and associates of The People's Republic of China ("PRC") under PRC laws and regulations. The amount of the appropriation is at the discretion of the PRC subsidiaries' board of directors.

本集團之特別資本儲備代表本公司於截至二零零一年十二月三十一日止年度削減股本產生之金額。

本集團其他非供分派之儲備包括根據中華人民共和國(「中國」)法規須自本公司之中國附屬公司及聯營公司之除稅後溢利中調撥之法定儲備。所調撥之金額由中國附屬公司董事會酌情釐訂。