

STATEMENTS OF CHANGES IN EQUITY

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

GROUP 本集團

		Attributable to equity holders of the Company 本公司股東權益持有人應佔					Minority interests 少數 股東權益	Total equity 總股本
		Issued share capital 已發行股本	Contributed surplus 實繳 股本盈餘	Share premium 股份溢價賬	Accumulated losses 累計虧損	Total 總額		
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	
At 1/1/2004	二零零四年一月一日	6,300	36,004	13,337	(45,238)	10,403	767	11,170
Disposal of a subsidiary	出售一間附屬公司	-	(6,000)	-	-	(6,000)	-	(6,000)
Loss for the year	本年度虧損	-	-	-	(39,988)	(39,988)	(11)	(39,999)
At 31/12/2004 and 1/1/2005	二零零四年 十二月三十一日 及二零零五年 一月一日	6,300	30,004	13,337	(85,226)	(35,585)	756	(34,829)
Loss for the year	本年度虧損	-	-	-	(22,040)	(22,040)	(2)	(22,042)
Issue of shares upon placement (note 28)	發行配售股份 (附註28)	1,260	-	6,602	-	7,862	-	7,862
Share issue expenses	發行股份支出	-	-	(2,495)	-	(2,495)	-	(2,495)
Issue of shares upon conversion of convertible notes (note 28)	因兌換可換股票據 所發行之股份 (附註28)	120,000	-	20,000	-	140,000	-	140,000
At 31/12/2005	二零零五年 十二月三十一日	127,560	30,004	37,444	(107,266)	87,742	754	88,496

47

The contributed surplus arose on the Group reorganization on 17 January 2002.

實繳股本盈餘於二零零二年一月十七日本集團重組時產生。

STATEMENTS OF CHANGES IN EQUITY

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

COMPANY

本公司

		Issued share capital 已發行 股本 HK\$'000 千港元	Contributed surplus 實繳 股本盈餘 HK\$'000 千港元	Share premium 溢價賬 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Total equity 總股本 HK\$'000 千港元
At 1/1/2004	二零零四年一月一日	6,300	91,349	13,337	(75,049)	35,937
Loss for the year	本年度虧損	-	-	-	(15,373)	(15,373)
At 31/12/2004 and 1/1/2005	二零零四年十二月三十一日及 二零零五年一月一日	6,300	91,349	13,337	(90,422)	20,564
Loss for the year	本年度虧損	-	-	-	(47,212)	(47,212)
Issue of shares upon placement (note 28)	發行配售股份 (附註28)	1,260	-	6,602	-	7,862
Share issue expenses	發行股份支出	-	-	(2,495)	-	(2,495)
Issue of shares upon conversion of convertible notes (note 28)	因兌換可換股票據所發行之 股份 (附註28)	120,000	-	20,000	-	140,000
At 31/12/2005	於二零零五年十二月三十一日	127,560	91,349	37,444	(137,634)	118,719

48

The contributed surplus represented the difference between the nominal value of the shares of the Company issued in exchange for the issued share capital of the subsidiaries and the value of the underlying assets of the subsidiaries pursuant to the Group Reorganisation on 17 January 2002. Under the Companies Law of the Cayman Islands, the share premium account is distributable to the shareholders of the Company under certain circumstances.

實繳股本盈餘乃根據二零零二年一月十七日本集團重組時，發行本公司股份之面值以交換一附屬公司已發行股份之相關資產值兩者之差額。根據開曼群島公司法之規定，股份溢價賬在若干情況下可分派予本公司股東。

The notes on pages 51 to 103 form an integral part of these financial statements.

載於第51至103頁之附註為該等財務報表之組成部分。