

綜合權益變動表

Consolidated Statement of Changes in Equity

截至二零零五年十二月三十一日止年度

Year ended 31 December 2005

			Issued share capital 已發行 股本	Share premium account 股份溢價 賬	Contributed surplus 撥入盈餘	Asset revaluation reserve 資產 重估儲備	Exchange fluctuation reserve 匯兌 波動儲備	Retained profits 保留溢利	Proposed final dividend 建議 末期股息	Total equity 權益總額	
	Notes 附註		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	
At 1 January 2004		於二零零四年一月一日									
As previously reported		如以前所呈報	25,250,480	49,761,281	660,651	6,178,574	(920,411)	23,741,849	-	104,672,424	
Prior year adjustments	2.4(b)	以前年度調整	-	-	-	(3,052,550)	-	6,064,020	-	3,011,470	
As restated		經重列	25,250,480	49,761,281	660,651	3,126,024	(920,411)	29,805,869	-	107,683,894	
Exchange realignment		匯兌調整	-	-	-	-	(808,992)	-	-	(808,992)	
Surplus on revaluation of buildings (as restated)		樓宇重估盈餘 (經重列)	-	-	-	628,099	-	-	-	628,099	
Total income and expense for the year recognised directly in equity		直接於權益內確認的 本年度收入及支出總額	-	-	-	628,099	(808,992)	-	-	(180,893)	
Revaluation reserve released on disposal		出售之重估儲備撥出	-	-	-	(362,760)	-	362,760	-	-	
Profit for the year (as restated)		本年度溢利 (經重列)	-	-	-	-	-	16,973,099	-	16,973,099	
Total income and expense for the year		本年度收入及支出總額	-	-	-	265,339	(808,992)	17,335,859	-	16,792,206	
Issues of shares	31	發行股份	1,300,000	780,000	-	-	-	-	-	2,080,000	
Proposed final 2004 dividend	12	二零零四年建議末期股息	-	-	-	-	-	(2,655,048)	2,655,048	-	
At 31 December 2004		於二零零四年十二月三十一日	26,550,480	50,541,281*	660,651*	3,391,363*	(1,729,403)*	44,486,680*	2,655,048	126,556,100	
			Issued share capital 已發行 股本	Share premium account 股份溢價 賬	Share option reserve 購股權儲備	Contributed surplus 撥入盈餘	Asset revaluation reserve 資產 重估儲備	Exchange fluctuation reserve 匯兌 波動儲備	Retained profits 保留溢利	Proposed final dividend 建議 末期股息	Total equity 權益總額
	Notes 附註		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
At 1 January 2005		於二零零五年一月一日									
As previously reported		如以前所呈報	26,550,480	50,541,281	-	660,651	9,205,746	(1,729,403)	39,106,717	2,655,048	126,990,520
Prior year adjustments	2.4(b)	以前年度調整	-	-	-	-	(5,814,383)	-	5,379,963	-	(434,420)
As restated		經重列	26,550,480	50,541,281	-	660,651	3,391,363	(1,729,403)	44,486,680	2,655,048	126,556,100
Exchange realignment		匯兌調整	-	-	-	-	-	478,824	-	-	478,824
Surplus on revaluation of buildings		樓宇重估盈餘	-	-	-	-	424,648	-	-	-	424,648
Total income and expense for the year recognised directly in equity		直接於權益內確認的 本年度收入及支出總額	-	-	-	-	424,648	478,824	-	-	903,472
Profit for the year		本年度溢利	-	-	-	-	-	-	13,687,062	-	13,687,062
Total income and expense for the year		本年度收入及支出總額	-	-	-	-	424,648	478,824	13,687,062	-	14,590,534
Final 2004 dividend declared	12	宣派二零零四年末期股息	-	-	-	-	-	-	(2,655,048)	-	(2,655,048)
Equity-settled share option arrangements		股本結算購股權安排	-	-	69,285	-	-	-	-	-	69,285
Interim 2005 dividend	12	二零零五年中期股息	-	-	-	-	-	-	(1,327,524)	-	(1,327,524)
Proposed final 2005 dividend	12	建議二零零五年末期股息	-	-	-	-	-	-	(1,327,524)	1,327,524	-
At 31 December 2005		於二零零五年十二月三十一日	26,550,480	50,541,281*	69,285*	660,651*	3,816,011*	(1,250,579)*	55,518,694*	1,327,524	137,233,347

* These reserve accounts comprise the consolidated reserves of HK\$109,355,343 (2004: HK\$97,350,572 (as restated)) in the consolidated balance sheet.

* 於綜合資產負債表中，這些儲備賬戶包含綜合儲備109,355,343港元(二零零四年:97,350,572港元(經重列))。