

## Consolidated Statement of Changes in Equity Year ended 31 December 2005

### 綜合權益變動表 截至二零零五年十二月三十一日止年度

		Attributable to equity holders of the parent 本公司股東應佔權益										
		Notes 附註	Issued share capital 已發行股本	Share premium account 股份溢價賬	Capital reserve 資本儲備	Property, plant and equipment revaluation reserve 物業、廠房和設備重估儲備	Reserve fund* 儲備金*	Exchange fluctuation reserve 匯兌波動儲備	Retained profits 留存溢利	Total 合計	Minority interests 少數股東權益	Total equity 權益總額
At 1 January 2004	於二零零四年一月一日		372,068,100	1,348,500	162,134	319,865	2,851,777	795,539	48,499,526	426,045,441	26,123,627	452,169,068
Surplus on revaluation and net income recognised directly in equity	重估盈餘及直接於權益確認之收入淨額		-	-	-	21,798	-	-	-	21,798	-	21,798
Net profit for the year	本年度溢利淨額		-	-	-	-	-	-	13,563,689	13,563,689	4,340,609	17,904,298
Total income and expenses for the year	本年度收入及開支總額		-	-	-	21,798	-	-	13,563,689	13,585,487	4,340,609	17,926,096
Transfer to reserve fund	轉撥至儲備金		-	-	-	-	887,892	-	(887,892)	-	-	-
Issue of shares	發行股份	33	2,080,000	624,000	-	-	-	-	-	2,704,000	-	2,704,000
At 31 December 2004 and 1 January 2005	於二零零四年十二月三十一日及二零零五年一月一日		374,148,100	1,972,500	162,134	341,663	3,739,669	795,539	61,175,323	442,334,928	30,464,236	472,799,164
At 1 January 2005:	於二零零五年一月一日:											
As previously reported	如前呈報		374,148,100	1,972,500	162,134	341,663	3,739,669	795,539	61,175,323	442,334,928	30,464,236	472,799,164
Prior year adjustment	往年調整	2.4 (a)	-	-	(162,134)	-	-	-	162,134	-	-	-
As restated	重列		374,148,100	1,972,500	-	341,663	3,739,669	795,539	61,337,457	442,334,928	30,464,236	472,799,164
Exchange realignment	匯兌調整		-	-	-	-	-	3,483,413	-	3,483,413	-	3,483,413
Deficit on revaluation	重估虧損		-	-	-	(21,363)	-	-	-	(21,363)	-	(21,363)
Total income and expenses recognised directly in equity	直接於權益確認之收入及開支總額		-	-	-	(21,363)	-	3,483,413	-	3,462,050	-	3,462,050
Net profit for the year	本年度溢利淨額		-	-	-	-	-	-	26,053,554	26,053,554	3,933,950	29,987,504
Total income and expenses for the year	本年度收入及開支總額		-	-	-	(21,363)	-	3,483,413	26,053,554	29,515,604	3,933,950	33,449,554
Transfer to reserve fund	轉撥至儲備金		-	-	-	-	861,119	-	(861,119)	-	-	-
Repayment of an amount due to a minority shareholder	歸還欠少數股東款項		-	-	-	-	-	-	-	-	(327,111)	(327,111)
At 31 December 2005	於二零零五年十二月三十一日		374,148,100	1,972,500	-	320,300	4,600,788	4,278,952	86,529,892	471,850,532	34,071,075	505,921,607

\* The balance represents the Group's share of the statutory surplus reserve fund of a subsidiary operating as a Foreign Investment Enterprise in the Mainland China. Pursuant to the subsidiary's articles of association and the relevant PRC Company Law, the subsidiary shall make an allocation from its profit after tax at the rate of 10% to the statutory surplus reserve fund, until such reserve reaches 50% of the registered capital of the subsidiary. Part of the statutory surplus reserve may be capitalised as the subsidiary's registered share capital, provided that the remaining balance after the capitalisation is not less than 25% of the registered capital of the subsidiary. The statutory reserve is non-distributable other than in the event of liquidation.

\* 結餘指本集團應佔其於中國大陸以外資企業方式經營之一家附屬公司之法定儲備。根據該附屬公司之組織章程及相關中國公司法例，該附屬公司須將其除稅後溢利之10%撥至法定公積金，直至有關儲備達致該附屬公司註冊資本50%。部份法定公積金可撥充資本為該附屬公司註冊股本，惟規定資本化後之餘下結餘不少於該附屬公司註冊資本25%。除清盤外，法定公積金不得分派。