



Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 December 2006
截至二零零六年十二月三十一日止年度

		Statutory surplus		Other	Share option	Translation	Accumulated	Total equity attributable to equity holders of the parent	Minority interests	Total equity
	Share capital	Share premium	reserve	reserve	reserve	reserve	profits	母公司	少數	權益總額
	股本	股份溢價	法定盈餘儲備	其他儲備	購股權儲備	匯兌儲備	累計溢利	股東應佔權益總額	股東權益	權益總額
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
			(note b)	(note c)						
			(附註b)	(附註c)						
At 1 January 2005 (note a)										
	15	-	20,964	-	-	-	175,067	196,046	47,895	243,941
Exchange difference arising on translation of foreign operations recognised directly in equity						6,693		6,693	-	6,693
Profit for the year							290,662	290,662	4,399	295,061
Total recognised income and expenses for the year						6,693	290,662	297,355	4,399	301,754
Arising from acquisition of subsidiaries (note 25)	2	-	-	46,624	-	-	-	46,626	(52,294)	(5,668)
Capitalisation of loans from shareholders on the Reorganisation	78	-	-	50,622	-	-	-	50,700	-	50,700
Other reserve arising on the Reorganisation	(95)	-	-	95	-	-	-	-	-	-
Issue of shares on the Reorganisation	150	-	-	(150)	-	-	-	-	-	-
Credited as fully paid from other reserve	100	-	-	(100)	-	-	-	-	-	-
Placing and public offer of shares at premium	37,500	600,000	-	-	-	-	-	637,500	-	637,500
Issue of shares by capitalisation of share premium account	112,250	(112,250)	-	-	-	-	-	-	-	-
Transaction costs attributable to issue of new shares	-	(33,590)	-	-	-	-	-	(33,590)	-	(33,590)
Transfer	-	-	2,017	-	-	-	(2,017)	-	-	-
Recognition of equity settled share based payments	-	-	-	-	6,670	-	-	6,670	-	6,670
Dividends paid prior to the Reorganisation	-	-	-	-	-	-	(181,435)	(181,435)	-	(181,435)
At 31 December 2005	150,000	454,160	22,981	97,091	6,670	6,693	282,277	1,019,872	-	1,019,872


 For the year ended 31 December 2006
 截至二零零六年十二月三十一日止年度

		Total equity attributable to equity holders of								Total equity	
		Share capital	Share premium	Statutory reserve	Other reserve	Share option reserve	Translation reserve	Accumulated profits	the parent		Minority interests
		股本	股份溢價	法定盈餘儲備	其他儲備	購股權儲備	匯兌儲備	累計溢利	股東應佔權益總額	少數股東權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Exchange difference arising on translation of foreign operations recognised directly in equity	直接於權益中確認之 兌換海外業務產生 之匯兌差額	-	-	-	-	-	22,728	-	22,728	-	22,728
Profit for the year	本年度溢利	-	-	-	-	-	-	372,873	372,873	-	372,873
Total recognised income and expenses for the year	本年度已確認收入及 開支總額	-	-	-	-	-	22,728	372,873	395,601	-	395,601
Issue of new shares due to exercise of share options	透過行使購股權 發行股份	833	7,660	-	-	-	-	-	8,493	-	8,493
Transfer upon exercise of share options	行使購股權時轉撥	-	1,677	-	-	(1,677)	-	-	-	-	-
Transfer	轉撥	-	-	3,732	-	-	-	(3,732)	-	-	-
Recognition of equity settled share based payments	確認以股份支付之支出	-	-	-	-	9,170	-	-	9,170	-	9,170
Dividends paid	支付股息	-	-	-	-	-	-	(312,989)	(312,989)	-	(312,989)
At 31 December 2006	於二零零六年 十二月三十一日	150,833	463,497	26,713	97,091	14,163	29,421	338,429	1,120,147	-	1,120,147

Notes:

附註:

- (a) The share capital as at 1 January 2005 represented the nominal value of the issued share capital of SIM Technology Group (BVI) Limited ("STG") prior to the reorganisation to rationalise the structure of the Group in preparation for the listing of the Company's shares on the Main Board of The Stock Exchange of Hong Kong Limited ("Reorganisation"). The Company became the holding company of the Group on 3 June 2005 by issuing shares in exchange for the entire issued share capital of STG. Details of the Reorganisation are set out in the prospectus of the Company dated 21 June 2005. The shares of the Company have been listed on the Main Board of the Stock Exchange of Hong Kong Limited since 30 June 2005.
- (a) 於二零零五年一月一日的股本指為籌備本公司股份於香港聯合交易所有限公司主板上市就整頓本集團架構而進行之重組(「重組」)前SIM Technology Group (BVI) Limited (「STG」)已發行股本之面值。本公司於二零零五年六月三日透過發行股份以交換STG全部已發行股本成為本集團之控股公司。有關重組之詳情載於本公司日期為二零零五年六月二十一日之招股章程中。本公司股份自二零零五年六月三十日起於聯交所主板上市。
- (b) As stipulated by the relevant laws and regulations of the People's Republic of China ("PRC"), before distribution of the net profit each year, the subsidiaries established in the PRC shall set aside 10% of their net profit after taxation for the statutory surplus reserve fund. The reserve fund can only be used, upon approval by the board of directors of the relevant subsidiaries and by the relevant authority, to offset accumulated losses or increase capital.
- (b) 誠如中華人民共和國(「中國」)法律及法規之規定，於中國成立之附屬公司每年須於派發淨溢利之前撥出其稅後淨溢利10%作為法定盈餘儲備金。該等儲備金僅可用於抵銷累計虧損或增加資本，惟須獲得相關附屬公司董事會及相關主管機構之批准。
- (c) Other reserve is arisen from the Reorganisation.
- (c) 重組產生之其他儲備。