

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY 綜合權益變動表

YEAR ENDED 31 DECEMBER 2006 截至二零零六年十二月三十一日止年度

		Share capital HK\$'000 (Note 23)	Share premium HK\$'000 (Note (a))	Property revaluation reserve HK\$'000 物業 重估儲備 千港元	Foreign exchange reserve HK\$'000 外匯儲備 千港元	Share options reserve HK\$'000 購股權儲備 千港元	Statutory reserve fund HK\$'000 (Note (b)) 法定 儲備基金 千港元 (附註(b))	Retained Profits HK\$'000 保留溢利 千港元	Proposed final dividend HK\$'000 擬派 末期股息 千港元	Total HK\$'000 總計 千港元
At 1 January 2005	於二零零五年一月一日	14,400	32,715	401	-	-	2,368	254,652	17,280	321,816
Surplus on revaluation of leasehold land and buildings	租賃土地及樓宇之重估盈餘	-	-	1,514	-	-	-	-	-	1,514
Translation differences on overseas operations	海外業務之換算差額	-	-	30	10,223	-	-	-	-	10,253
Net income recognised directly in equity	直接於權益確認之收入淨額	-	-	1,544	10,223	-	-	-	-	11,767
Profit for the year	本年度溢利	-	-	-	-	-	-	39,675	-	39,675
Transfer of retained profits	轉撥保留溢利	-	-	-	-	-	970	(970)	-	-
Total recognised income and expenses for the year	本年度已確認收入及開支總額	-	-	1,544	10,223	-	970	38,705	-	51,442
Employee share option benefits	僱員購股權福利	-	-	-	-	1,964	-	-	-	1,964
Final dividend paid	已派末期股息	-	-	-	-	-	-	-	(17,280)	(17,280)
At 31 December 2005	於二零零五年十二月三十一日	14,400	32,715	1,945	10,223	1,964	3,338	293,357	-	357,942
Surplus on revaluation of leasehold land and buildings	租賃土地及樓宇之重估盈餘	-	-	920	-	-	-	-	-	920
Transfer to profit or loss on disposal of subsidiaries	出售附屬公司時轉撥至損益	-	-	(539)	-	-	-	-	-	(539)
Translation differences on overseas operations	海外業務之換算差額	-	-	-	18,378	-	-	-	-	18,378
Net income recognised directly in equity	直接於權益確認之收入淨額	-	-	381	18,378	-	-	-	-	18,759
Loss for the year	本年度虧損	-	-	-	-	-	-	(26,367)	-	(26,367)
Issue of Offer Shares	發行發售股份	5,760	22,039	-	-	-	-	-	-	27,799
Issue of Placing Shares	發行配售股份	2,880	22,183	-	-	-	-	-	-	25,063
Transfer of retained profits	轉撥保留溢利	-	-	-	-	-	848	(848)	-	-
Total recognised income and expenses for the year	本年度已確認收入及開支總額	8,640	44,222	381	18,378	-	848	(27,215)	-	45,254
Employee share option benefits	僱員購股權福利	-	-	-	-	802	-	-	-	802
At 31 December 2006	於二零零六年十二月三十一日	23,040	76,937*	2,326*	28,601*	2,766*	4,186*	266,142*	-	403,998

* These reserve accounts comprise the consolidated reserves of HK\$380,958,000 (2005: HK\$343,542,000) in the consolidated balance sheet.

* 此等儲備賬包括綜合資產負債表之綜合儲備 380,958,000 港元 (二零零五年: 343,542,000 港元)。

Notes:

- (a) The share premium of the Group includes the premium arising from the new issue of shares of the Company.
- (b) The subsidiaries are required to transfer 10% of their profit after taxation calculated in accordance with the PRC accounting regulations to the statutory reserve fund until such reserve reaches 50% of the registered capital of the respective subsidiaries, upon which any further appropriation will be at the recommendation of the directors of the subsidiaries. Such reserve may be used to reduce any losses incurred by the subsidiaries or be capitalised as paid-up capital of the subsidiaries.

附註:

- (a) 集團之股份溢價賬包括公司發行新股產生之溢價。
- (b) 附屬公司須將其根據中國會計條例計算之除稅後溢利之 10% 之款額撥入法定儲備基金，直至是項儲備達到註冊資本之 50%，其後是否作進一步撥備則由附屬公司之董事決定。有關儲備可用於減少附屬公司所錄得之任何虧損，亦可資本化作為該等附屬公司之繳足股本。