

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

		Issued capital	Share premium	Special reserve	Statutory surplus reserve	Statutory public welfare fund	Translation reserve	Retained profits	Proposed final dividend	Minority interests	Total
		已發行股本 RMB'000 千元人民幣	股份溢價 RMB'000 千元人民幣	特別儲備 RMB'000 千元人民幣	法定公積金 RMB'000 千元人民幣	法定公益金 RMB'000 千元人民幣	匯兌儲備 RMB'000 千元人民幣	保留溢利 RMB'000 千元人民幣	末期股息 擬派 RMB'000 千元人民幣	股東權益 少數 RMB'000 千元人民幣	總計 RMB'000 千元人民幣
At 1 January 2005	於二零零五年一月一日	42,480	4,076	71,570	16,345	4,950	352	76,195	12,000	51,413	279,381
Acquisition of a subsidiary	收購附屬公司	-	-	-	-	-	-	-	-	25,468	25,468
Exchange differences arising from translation of foreign operations	換算海外業務產生之匯兌差額	-	-	-	-	-	(1,070)	-	-	-	(1,070)
Appropriations	分配	-	-	-	300	-	-	(282)	-	-	18
Profit for the year	年內溢利	-	-	-	-	-	-	308	-	452	760
Dividend relating to 2004	二零零四年之股息	-	-	-	-	-	-	-	-	(11,464)	(11,464)
Dividend paid	已付股息	-	-	-	-	-	-	-	(12,000)	-	(12,000)
Proposed final dividend	擬派末期股息	-	-	(4,000)	-	-	-	-	4,000	-	-
At 31 December 2005	於二零零五年十二月三十一日	42,480	4,076	67,570	16,645	4,950	(718)	76,221	4,000	65,869	281,093
At 1 January 2006	於二零零六年一月一日	42,480	4,076	67,570	16,645	4,950	(718)	76,221	4,000	65,869	281,093
Purchase of additional interest in a subsidiary	增購附屬公司之權益	-	-	-	-	-	-	-	-	(7,160)	(7,160)
Deemed and partial disposals of interests in subsidiaries	視作及部分出售附屬公司之權益	-	-	-	-	-	-	-	-	3,706	3,706
Exchange differences arising from translation of foreign operations	換算海外業務產生之匯兌差額	-	-	-	-	-	(830)	-	-	(1,628)	(2,458)
Issuance of new shares	發行新股份	8,000	33,710	-	-	-	-	-	-	37,658	79,368
Share issue expenses	股份發行開支	-	(200)	-	-	-	-	-	-	-	(200)
Appropriations	分配	-	-	-	1,609	-	-	(1,609)	-	-	-
Profit for the year	年內溢利	-	-	-	-	-	-	12,042	-	(599)	11,443
Dividend paid relating to 2005	二零零五年之股息	-	-	-	-	-	-	-	(4,000)	-	(4,000)
Proposed final dividend	擬派末期股息	-	-	-	-	-	-	(9,600)	9,600	-	-
At 31 December 2006	於二零零六年十二月三十一日	50,480	37,586	67,570	18,254	4,950	(1,548)	77,054	9,600	97,846	361,792

i) Special reserve

The amount represents the paid-in capital of the Company of 1 share of HK\$0.1 each and the special reserve of RMB83,570,000 arising from exchange of 1 share of the Company of HK\$0.1 for the entire share capital of Bamian Investments Pte. Limited pursuant to the reorganisation scheme dated 12 December 2005.

i) 特別儲備

該金額指本公司1股每股0.1港元之已繳足股本，以及因根據日期為二零零五年十二月十二日之重組計劃以本公司0.1港元之1股股份交換百門投資有限公司全部股本所產生之特別儲備83,570,000元人民幣。

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ii) Statutory surplus reserve

The Articles of Association of Guangzhou Mayer Corporation Limited ("Guangzhou Mayer") requires the appropriation of 10% of its profit after taxation, based on its statutory auditors' accounts, each year to the statutory surplus reserve until the balance reaches 50% of the registered capital. According to the provision of the Articles of Association of Guangzhou Mayer, in normal circumstances, the statutory surplus reserve shall only be used for making up losses, capitalisation into share capital and expansion of the production and operation of Guangzhou Mayer. For the capitalisation of statutory surplus reserve into share capital, the remaining amount of such reserve shall not be less than 25% of the registered share capital.

iii) Statutory public welfare fund

Pursuant to the PRC Company Law applicable to joint-stock company in previous years, Guangzhou Mayer shall make allocation from its profit after taxation at the rate of 5% to 10% to the statutory public welfare fund, based on its statutory auditors' accounts. The statutory public welfare fund can only be utilised on capital items for employees' collective welfare. Individual employees only have the right to use these facilities, the titles to which will remain with the company. The statutory public welfare fund forms part of the shareholders' equity but is non-distributable other than in liquidation. With effective from 1 January 2006, the appropriation is not a statutory requirement in accordance with the PRC Company Law (2006 Amendment). The appropriation is subject to the shareholders' approval in the annual shareholders meeting of Guangzhou Mayer. Guangzhou Mayer has adopted the amended Company Law and thus no appropriation has been made during the year.

ii) 法定公積金

廣州美亞股份有限公司（「廣州美亞」）之組織章程細則規定，每年須根據其法定核數師帳目，將除稅後溢利之10%撥往法定公積金，直至該儲備結餘達註冊資本50%為止。根據廣州美亞組織章程細則之規定，在一般情況下，法定公積金僅可用作抵銷虧損、撥充股本及擴展廣州美亞之生產與營運。將法定公積金撥充股本後，該儲備之餘額不得低於註冊股本25%。

iii) 法定公益金

根據往年適用於股份制公司之中國公司法，廣州美亞須根據其法定核數師帳目，將其除稅後溢利之5%至10%轉撥至法定公益金。法定公益金是為僱員集體福利而設，只可以資本項目動用。個別僱員只有權享用福利，而公益金所有權仍歸本公司所有。法定公益金是股東權益一部份，除清盤以外一概不得作出分派。自二零零六年一月一日起，根據中國公司法（二零零六年修訂版），分配不再是法定要求。分配須經股東於廣州美亞股東週年大會上批准。廣州美亞已採納經修訂之公司法規定，故年內並無進行分配。

The notes on pages 43 to 92 form an integral part of these financial statements.

第43頁至第92頁之附註為組成財務報表之一部分。