

Consolidated Statement of Changes in Equity

綜合股本變動表

For the year ended 31 December 2006

截至二零零六年十二月三十一日止年度

		Attributable to equity holders of the Company 本公司股權持有人應佔										
		Share capital	Share premium	Capital reserve	Contributed surplus	Special reserve	Properties revaluation reserve	Exchange reserve	Accumulated losses	Sub-total	Minority interests	Total
		股本	股份溢利	資本儲備	實繳盈餘	特別儲備	物業重估儲備	兌換儲備	累計虧損	小計	少數股東權益	總計
		HK\$'000	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	千港元
				(Note i)	(Note ii)	(Note iii)						
				(附註 i)	(附註 ii)	(附註 iii)						
At 1 January 2005	於二零零五年一月一日	47,520	—	19,834	80,103	—	3,182	—	(82,068)	68,571	—	68,571
Reserve realised on disposal of leasehold land and buildings	出售租賃土地及樓宇之已變現儲備	—	—	—	—	—	(3,182)	—	—	(3,182)	—	(3,182)
Issuance of new shares	發行新股份	4,020	132,706	—	—	—	—	—	—	136,726	—	136,726
Share issue expenses	股份發行開支	—	(4,841)	—	—	—	—	—	—	(4,841)	—	(4,841)
Net loss for the year	本年度虧損淨額	—	—	—	—	—	—	—	(29,664)	(29,664)	—	(29,664)
At 31 December 2005 and 1 January 2006	於二零零五年十二月三十一日及二零零六年一月一日	51,540	127,865	19,834	80,103	—	—	—	(111,732)	167,610	—	167,610
Issuance of new shares	發行新股份	13,303	252,761	—	—	—	—	—	—	266,064	—	266,064
Acquisition of a subsidiary	收購附屬公司	—	—	10	—	—	—	—	—	10	3,896	3,906
Special reserve arising from acquisition of a subsidiary	收購附屬公司之特別儲備	—	—	—	—	(19,955)	—	—	—	(19,955)	—	(19,955)
Exchange differences arising from translation of investment in a foreign subsidiary	折算海外附屬公司投資產生之匯兌差額	—	—	—	—	—	—	7,201	—	7,201	—	7,201
Net loss for the year	本年度淨虧損額	—	—	—	—	—	—	—	(21,294)	(21,294)	—	(21,294)
At 31 December 2006	於二零零六年十二月三十一日	64,843	380,626	19,844	80,103	(19,955)	—	7,201	(133,026)	399,636	3,896	403,532

Notes:

- (i) The capital reserve of the Group represents the difference of the share capital and share premium of the subsidiaries and the nominal value of the 880 shares issued by Ocean Shores (BVI) Limited (now renamed Riche (BVI) Limited) prior to the allotment of 120 shares to Classical Statue Limited and the amount arising from issue of shares by a subsidiary.
- (ii) The contributed surplus of the Group represents the net amount transferred from the share premium account and to the accumulated losses account pursuant to the special resolution passed at the special general meeting on 22 August 2003.
- (iii) The special reserve represents the difference between the fair value and the contracted value of the consideration in respect of the acquisition of Shinhan-Golden during year ended 31 December 2006.

The accompanying notes form an integral part of these financial statements.

附註:

- (i) 本集團股本儲備乃指附屬公司之股本及股份溢利與向Classical Statue Limited配發120股股份前Ocean Shores (BVI) Limited (現改稱Riche (BVI) Limited) 所發行之880股股份之面值及因附屬公司發行股份所產生之款項差額。
- (ii) 本集團之實繳盈餘指根據於二零零三年八月二十二日之股東特別大會上通過之特別決議案自股份溢價賬轉撥至累計虧損賬之淨額。
- (iii) 特別儲備乃指有關於截至二零零六年十二月三十一日止年度內收購Shinhan-Golden之代價之公平值及合約價值之間的差額。

隨附之附註乃本財務報表之一部分。