

股 權 變 動 表

Statement of Changes in Equity

截至二零零二年十二月三十一日止年度 For the year ended 31st December, 2002

	股本	股份溢價	資產 重估儲備	企業 發展基金	儲備基金	其他儲備	資本儲備	實繳盈餘	匯兌儲備	保留溢利 (虧損)	總計
	Share capital	Share premium	Asset revaluation reserve	Enterprise expansion fund	Reserve fund	Other reserve	Capital reserve	Contributed surplus	Translation reserve	Retained profits (deficit)	Total
	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
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
本集團	THE GROUP										
於二零零一年一月一日	26,600	86,493	25,281	19,886	1,589	13,973	(200)	-	1,497	53,725	228,844
換算海外業務賬目而產生之滙兌差距	-	-	-	-	-	-	-	-	2,359	-	2,359
重估盈餘	-	-	7,415	-	-	-	-	-	-	-	7,415
並未於收益表確認之收益淨額	-	-	7,415	-	-	-	-	-	2,359	-	9,774
發行股份時產生之溢價	-	1	-	-	-	-	-	-	-	-	1
轉撥至企業發展基金	-	-	-	2,785	-	-	-	-	-	(2,785)	-
將企業發展基金用於增加附屬公司之股本	-	-	-	(13,950)	-	13,950	-	-	-	-	-
股東應佔溢利	-	-	-	-	-	-	-	-	-	31,452	31,452
股息	-	-	-	-	-	-	-	-	-	(21,280)	(21,280)
於二零零一年十二月三十一日及二零零二年一月一日	26,600	86,494	32,696	8,721	1,589	27,923	(200)	-	3,856	61,112	248,791
換算海外業務賬目而產生之滙兌差距	-	-	-	-	-	-	-	-	(62)	-	(62)
出售物業、機器及設備時撥回	-	-	(250)	-	-	-	-	-	-	250	-
並未於收益表確認之收益淨額	-	-	(250)	-	-	-	-	-	(62)	250	(62)
發行股份時產生之溢價	4	80	-	-	-	-	-	-	-	-	84
轉撥至企業發展基金	-	-	-	6,344	-	-	-	-	-	(6,344)	-
股東應佔溢利	-	-	-	-	-	-	-	-	-	34,925	34,925
股息	-	-	-	-	-	-	-	-	-	(21,280)	(21,280)
於二零零二年十二月三十一日	26,604	86,574	32,446	15,065	1,589	27,923	(200)	-	3,794	68,663	262,458

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		股本	股份溢價	資產 重估儲備	企業 發展基金	儲備基金	其他儲備	資本儲備	實繳盈餘	滙兌儲備	保留溢利 (虧損)	總計
		Share capital	Share premium	Asset revaluation reserve	Enterprise expansion fund	Reserve fund	Other reserve	Capital reserve	Contributed surplus	Translation reserve	Retained profits (deficit)	Total
		千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000
本公司	THE COMPANY											
於二零零一年一月一日	At 1st January, 2001	26,600	86,493	-	-	-	-	-	43,888	-	(6,174)	150,807
發行股份時 產生之溢價	Premium arising from issue of shares	-	1	-	-	-	-	-	-	-	-	1
本年度溢利	Profit for the year	-	-	-	-	-	-	-	-	-	18,749	18,749
轉撥	Transfer	-	-	-	-	-	-	-	(8,705)	-	8,705	-
股息	Dividends	-	-	-	-	-	-	-	-	-	(21,280)	(21,280)
於二零零一年 十二月三十一日 及二零零二年 一月一日	At 31st December, 2001 and 1st January, 2002	26,600	86,494	-	-	-	-	-	35,183	-	-	148,277
發行股份時 產生之溢價	Premium arising from issue of shares	4	80	-	-	-	-	-	-	-	-	84
本年度溢利	Profit for the year	-	-	-	-	-	-	-	-	-	17,681	17,681
轉撥	Transfer	-	-	-	-	-	-	-	(3,599)	-	3,599	-
股息	Dividends	-	-	-	-	-	-	-	-	-	(21,280)	(21,280)
於二零零二年 十二月三十一日	At 31st December, 2002	<u>26,604</u>	<u>86,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,584</u>	<u>-</u>	<u>-</u>	<u>144,762</u>

企業發展基金及儲備基金乃在中國境內成立及經營之附屬公司根據中華人民共和國(「中國」)有關之法律及規則，自除稅後溢利中分配部份款項而設立。根據「中華人民共和國外商投資企業會計制度」之規定，倘取得有關政府機關之同意，該企業發展基金可用作增加於中國經營業務之有關附屬公司之資本，而儲備基金則可用作抵銷虧絀或用作增加該等附屬公司之資本。

其他儲備乃指由於中國經營業務之有關附屬公司予以資本化之企業發展基金。

The enterprise expansion fund and reserve fund are set up by subsidiaries established and operated in the People's Republic of China (the "PRC") by way of appropriation from the profit after taxation in accordance with the relevant laws and regulations in the PRC. Pursuant to the "Accounting Regulations of the People's Republic of China for Enterprises with Foreign Investment", if approvals are obtained from the relevant government authorities, the enterprise expansion fund can be used to increase the capital of the relevant PRC subsidiaries and the reserve fund can be used in setting off deficit or to increase the capital of the relevant PRC subsidiaries.

Other reserve represents the amount of the enterprise expansion fund capitalised by the relevant PRC subsidiaries.

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資本儲備乃指在一九九八年進行集團重組當時，被收購之附屬公司之股份面值與本公司因進行有關收購而發行之股份之面值兩者之差額。

The capital reserve represents the difference between the nominal value of the shares of the acquired subsidiaries and the nominal value of the Company's shares issued for the acquisition at the time of the group reorganisation in 1998.

本集團於二零零二年及二零零一年十二月三十一日之保留溢利包括因於二零零一年一月一日前進行收購而產生之商譽約6,700,000港元。

The retained profits of the Group as at 31st December, 2002 and 2001 included an amount of approximately HK\$6,700,000 of goodwill arising on acquisition prior to 1st January, 2001.

本集團於二零零二年十二月三十一日之保留溢利亦包括應佔其聯營公司之虧損2,202,000港元。

The retained profits of Group as at 31st December, 2002 also included a loss of HK\$2,202,000 attributable to its associate.

本公司之實繳盈餘乃指Kith Limited之綜合股東資金被本公司購入當日之現值與本公司在一九九八年進行集團重組當時因進行有關收購而發行之本公司股份之賬面值兩者之差額。

The contributed surplus of the Company represents the difference between the consolidated shareholders' funds of Kith Limited at the date on which they were acquired by the Company, and the nominal amount of the Company's shares issued for the acquisition at the time of the group reorganisation in 1998.

根據百慕達一九八一年公司法案(經修訂)，本公司之實繳盈餘賬可供分派。然而，本公司在下列情況下不可以實繳盈餘賬內之款項宣派或派付股息或作出任何分派：

Under the Companies Act 1981 of Bermuda (as amended), the contributed surplus account of the Company is available for distribution. However, the Company cannot declare or pay a dividend, or make a distribution out of contributed surplus if:

- (a) 倘本公司當時或在派付股息後無法償還到期應付之欠債；或
- (b) 倘本公司在派付股息後，其資產之可變現價值少於其欠債加上已發行股本及股份溢價賬三者之總和。

- (a) it is, or would after the payment be, unable to pay its liabilities as they become due; or
- (b) the realisable value of its assets would thereby be less than the aggregate of its liabilities and its issued share capital and share premium account.

於二零零二年十二月三十一日，本公司可供向股東派發之儲備為31,584,000港元(二零零一年：35,183,000港元)。

The reserve available for distribution by the Company to the shareholders as at 31st December, 2002 is HK\$31,584,000 (2001: HK\$35,183,000).