

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

For the year ended 31 December 2004

截至二零零四年十二月三十一日止年度

		Share capital	Share premium	Contributed surplus	Capital reserve	Translation reserve	Accumulated profit (losses)	Total
		股本	股份溢價	實繳盈餘	資本儲備	換算儲備	累計 溢利(虧絀)	總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
At 1 January 2003	於二零零三年一月一日	71,236	97,893	—	2,099	225	(113,301)	58,152
Exchange differences arising from translation of overseas operations and net loss not recognised in the consolidated income statement	因換算海外業務及淨虧損而產生且尚未在綜合收益表確認之匯兌差異	—	—	—	—	(132)	—	(132)
Released on disposal of subsidiaries	出售附屬公司	—	—	—	—	(76)	—	(76)
Effect of capital reduction	削減股本之影響	(64,112)	—	64,112	—	—	—	—
Transfer of share premium	股份溢價之轉撥	—	(97,893)	97,893	—	—	—	—
Transfer from contributed surplus to accumulated losses	實繳盈餘轉入累計虧損	—	—	(162,005)	—	—	162,005	—
Net loss for the year	本年度虧損淨額	—	—	—	—	—	(21,421)	(21,421)
At 1 January 2004	於二零零四年一月一日	7,124	—	—	2,099	17	27,283	36,523
Exchange differences arising from translation of overseas operations and net loss not recognised in the consolidated income statement	因換算海外業務及淨虧損而產生且尚未在綜合收益表確認之匯兌差異	—	—	—	—	25	—	25
Placing of new shares (note 21)	配售新股(附註 21)	3,900	17,600	—	—	—	—	21,500
Rights issue (note 21)	供股(附註 21)	4,261	17,047	—	—	—	—	21,308
Share issue expenses	股份發行費用	—	(1,523)	—	—	—	—	(1,523)
Released on disposal of subsidiaries	出售附屬公司	—	—	—	—	(42)	—	(42)
Net loss for the year	本年度虧損淨額	—	—	—	—	—	(6,128)	(6,128)
At 31 December 2004	於二零零四年十二月三十一日	15,285	33,124	—	2,099	—	21,155	71,663

The capital reserve represents the difference between the nominal value of the share capital issued by the Company in exchange for the aggregate of the nominal value of the issued share capital of Rockapetta Investment Limited, the former subsidiary which was acquired by the Company pursuant to a group reorganisation to rationalise the group structure in preparation for the listing of the Company's shares on The Stock Exchange of Hong Kong Limited.

資本儲備代表本公司為換取Rockapetta Investment Limited已發行股本而發行之股本面值與該公司股本面值總額之差額。Rockapetta Investment Limited乃本公司為籌備本公司股份在香港聯合交易所有限公司上市而進行集團重組以精簡集團架構所購入之前附屬公司。