

綜合權益變動表

Consolidated Statement of Changes in Equity

截至二零零五年十二月三十一日止年度 For the year ended 31st December, 2005

		股本 千港元	股份溢價 千港元	繳納盈餘 千港元	負商譽 千港元	投資物業 重估儲備 千港元	匯兌儲備 千港元	法定 儲備基金 千港元	累積虧損 千港元	總額 千港元	少數 股東權益 千港元	總額 千港元
		Share capital HK\$'000	Share premium HK\$'000	Contributed surplus HK\$'000	Negative goodwill HK\$'000	Investment property revaluation reserve HK\$'000	Translation reserve HK\$'000	Statutory reserve fund HK\$'000	Accu- mulated losses HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total HK\$'000
於二零零四年一月一日	At 1st January, 2004	119,613	248,208	588,178	14,142	60	1,431	1,669	(287,126)	686,175	10,459	696,634
兌換香港以外附屬公司時帶來之外匯差價及直接在股本確認之虧損淨額	Exchange difference arising on translation of subsidiaries outside Hong Kong and net loss recognised directly in equity	-	-	-	-	-	(2,829)	-	-	(2,829)	-	(2,829)
年度虧損	Loss for the year	-	-	-	-	-	-	-	(17,275)	(17,275)	(2,077)	(19,352)
年度確認之開支總額	Total recognised expenses for the year	-	-	-	-	-	(2,829)	-	(17,275)	(20,104)	(2,077)	(22,181)
配售新股	Placing of new shares	23,920	110,032	-	-	-	-	-	-	133,952	-	133,952
有關配售股份而產生之開支	Expenses incurred in connection with placing of shares	-	(4,162)	-	-	-	-	-	-	(4,162)	-	(4,162)
出售附屬公司時撥回	Released on disposal of subsidiaries	-	-	-	(14,142)	-	860	-	-	(13,282)	(4,512)	(17,794)
收購於附屬公司之額外權益	Acquisition of additional interest in a subsidiary	-	-	-	-	-	-	-	-	-	(3,746)	(3,746)
轉撥	Transfer	-	-	-	-	-	-	2,444	(2,444)	-	-	-
於二零零四年十二月三十一日及二零零五年一月一日	At 31st December, 2004 and 1st January, 2005	143,533	354,078	588,178	-	60	(538)	4,113	(306,845)	782,579	124	782,703
會計政策變動之影響	Effect of change in accounting policies	-	-	-	-	(60)	-	-	60	-	-	-
於二零零五年一月一日(經重列)	At 1st January, 2005 as restated	143,533	354,078	588,178	-	-	(538)	4,113	(306,785)	782,579	124	782,703
兌換香港以外附屬公司時帶來之外匯差價及直接在股本確認之虧損淨額	Exchange difference arising on translation of subsidiaries outside Hong Kong and net loss recognised directly in equity	-	-	-	-	-	3,640	-	-	3,640	-	3,640
年度虧損	Loss for the year	-	-	-	-	-	-	-	(4,246)	(4,246)	(113)	(4,359)
年度確認之收入及開支總額	Total recognised income and expense for the year	-	-	-	-	-	3,640	-	(4,246)	(606)	(113)	(719)
收購於附屬公司之額外權益	Acquisition of additional interest in a subsidiary	-	-	-	-	-	-	-	-	-	(11)	(11)
轉撥	Transfer	-	-	-	-	-	-	1,101	(1,101)	-	-	-
於二零零五年十二月三十一日	At 31st December, 2005	143,533	354,078	588,178	-	-	3,102	5,214	(312,132)	781,973	-	781,973

本集團之繳納盈餘款額是以下兩項款額之淨影響：一九九零年七月十八日之集團重組帶來之款額，乃指根據重組計劃發行以作交換之本公司股份面值與所購入附屬公司股份面值之間之差額；二零零三年四月之股本重組帶來之款額，乃指本公司削減股本及註銷股份溢價後之進賬撇除於二零零一年十二月三十一日之累積虧損後之結餘。

根據中國規例，中國境內若干公司須在作出溢利分派前，將其部份稅後溢利轉撥法定儲備基金。轉撥數額按該等公司之董事會根據該等公司之合資企業協議及／或公司章程所作之批准而定。法定儲備基金不可分派，可用於沖抵虧損或以繳足股本形式作出資本化發行。

The Group's contributed surplus amount is the net effect of the amount arose from the Group reorganisation on 18th July, 1990 which represented the difference between the nominal value of the Company's shares issued under the reorganisation scheme, in exchange for the nominal value of the shares of the subsidiaries acquired and the amount arose from the capital reorganisation in April 2003 which represented the balance of the credit amount arising from the capital reduction and share premium cancellation after the elimination with the accumulated losses of the Company as at 31st December, 2001.

In accordance with the PRC regulations, certain companies in the PRC are required to transfer part of their profits after tax to the statutory reserve fund, before profit distributions are made. The amounts of the transfers are subject to the approval of the boards of directors of these companies, in accordance with their joint venture agreements and/or articles of association. The statutory reserve fund is non-distributable and may be used either to offset losses, or for capitalisation issues by way of paid-up capital.