

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 31 December 2005

		本公司權益持有人應佔權益 Attributable to equity holders of the parent													少數 股東權益	
		股本	股份溢價	資本儲備	特別儲備	法定儲備	資產 重估儲備	投資 重估儲備	匯兌儲備	商譽儲備	資本 贖回儲備	保留溢利	合計	合計		
		Share capital	Share premium	Capital reserve	Special reserve	Statutory reserves	Asset revaluation reserve	Investment revaluation reserve	Exchange reserve	Goodwill reserve	Capital redemption reserve	Retained profits	合計 Total	Minority interest	合計 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	千港元 HK\$'000	千港元 HK\$'000	千港元 HK\$'000	
於二零零四年	As at 1 January 2004															
一月一日	- as originally stated	55,078	82,364	35,597	19,487	6,553	42,373	-	913	(31,539)	922	118,297	330,045	6,644	336,689	
- 原先呈列	- effect of changes															
- 會計政策變動	in accounting						(9,139)					5,524	(3,615)		(3,615)	
之影響	policies (Note 3)	-	-	-	-	-		-	-	-	-			-		
(附註3)																
- 已重列	- as restated	55,078	82,364	35,597	19,487	6,553	33,234	-	913	(31,539)	922	123,821	326,430	6,644	333,074	
樓宇之	Revaluation															
重估盈餘	surplus on						18,272						18,272		18,272	
	buildings	-	-	-	-	-		-	-	-	-	-	-	-	-	
重估樓宇	Deferred tax on															
之遞延稅項	revaluation						(4,940)						(4,940)		(4,940)	
	of buildings	-	-	-	-	-		-	-	-	-	-	-	-	-	
於權益直接	Net income															
確認之	recognised						13,332						13,332		13,332	
收入淨額	directly in equity	-	-	-	-	-		-	-	-	-	-	-	-	-	
本年度溢利	Profit (loss) for															
(虧損)	the year	-	-	-	-	-		-	-	-	-	53,353	53,353	(3,107)	50,246	
本年度之已確認	Total recognised						13,332					53,353	66,685	(3,107)	63,578	
收入及支出總額	income and	-	-	-	-	-		-	-	-	-	-	-	-	-	
	expense for															
	the year															
收購少數股東權益	Acquisition of													(3,537)	(3,537)	
	minority interest	-	-	-	-	-		-	-	-	-	-	-	-	-	
已派付之	Final dividend for															
二零零三年	2003 paid												(2,754)	(2,754)	(2,754)	
末期股息		-	-	-	-	-		-	-	-	-	-	-	-	-	
於二零零四年	As at 31															
十二月三十一日	December 2004	55,078	82,364	35,597	19,487	6,553	46,566	-	913	(31,539)	922	174,420	390,361	-	390,361	
會計政策變動	Effect of changes															
之影響(附註3)	in accounting									31,539		(28,324)	3,215		3,215	
	policies (Note 3)	-	-	-	-	-		-	-		-					

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 31 December 2005

		本公司權益持有人應佔權益 Attributable to equity holders of the parent													
		股份	資本儲備	特別儲備	法定儲備	資產	投資	匯兌儲備	商譽儲備	資本	保留溢利	合計	少數	合計	
		股本	溢價	資本儲備	特別儲備	法定儲備	重估儲備	重估儲備	匯兌儲備	商譽儲備	贖回儲備	保留溢利	合計	股東權益	合計
		Share capital	Share premium	Capital reserve	Special reserve	Statutory reserves	Asset revaluation reserve	Investment revaluation reserve	Exchange reserve	Goodwill reserve	Capital redemption reserve	Retained profits	Total	Minority interest	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	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	HK\$'000	HK\$'000	HK\$'000
於二零零五年一月一日，已重列	At 1 January 2005, as restated	55,078	82,364	35,597	19,487	6,553	46,566	-	913	-	922	146,096	393,576	-	393,576
樓宇之重估盈餘	Revaluation surplus on buildings	-	-	-	-	-	2,850	-	-	-	-	-	2,850	-	2,850
重估樓宇之遞延稅項	Deferred tax on revaluation of buildings	-	-	-	-	-	(793)	-	-	-	-	-	(793)	-	(793)
換算海外業務之匯兌差異	Exchange difference on translation of overseas operations	-	-	-	-	-	-	2,607	-	-	-	-	2,607	-	2,607
可供出售投資公平值變動之收益	Gain on fair value change of available-for-sale investment	-	-	-	-	-	-	20,796	-	-	-	-	20,796	-	20,796
於權益直接確認之收入淨額	Net income recognised directly in equity	-	-	-	-	-	2,057	20,796	2,607	-	-	-	25,460	-	25,460
出售附屬公司撥回	Released on disposal of a subsidiary	-	-	-	-	-	-	-	(118)	-	-	-	(118)	-	(118)
本年度溢利	Profit for the year	-	-	-	-	-	-	-	-	-	-	28,036	28,036	-	28,036
本年度之已確認收入及支出總額	Total recognised income and expense for the year	-	-	-	-	-	2,057	20,796	2,489	-	-	28,036	53,378	-	53,378
已派付之二零零四年末期股息	Final dividend for 2004 paid	-	-	-	-	-	-	-	-	-	-	(5,508)	(5,508)	-	(5,508)
於二零零五年十二月三十一日	As at 31 December 2005	55,078	82,364	35,597	19,487	6,553	48,623	20,796	3,402	-	922	168,624	441,446	-	441,446

本集團之特殊儲備乃根據集團重組，以本公司附屬公司之已發行股本換取其他附屬公司之已發行股本所產生之股本面值差額。

本集團之資本儲備乃根據集團重組，無需代價收購附屬公司之其他股本權益而產生之儲備，以及一家附屬公司保留溢利資本化。

本集團之法定儲備乃按適用於本公司中華人民共和國（「中國」）附屬公司之有關中國法例所規定而設立之儲備。經中國有關部門批准後，法定儲備可用於填補中國附屬公司上年度之虧損（如有）及可用於轉換為資本。

The special reserve of the Group represents the difference between the nominal amount of the share capital issued by the Company's subsidiaries in exchange for the nominal value of the issued share capital of other subsidiaries pursuant to the Group's reorganisation.

The capital reserve of the Group represents the reserve arising from the acquisition of a further interest in the share capital of a subsidiary at nil consideration pursuant to the Group's reorganisation and capitalisation of retained profits of a subsidiary.

The statutory reserves of the Group represent reserves required by the relevant laws of the People's Republic of China (the "PRC") applicable to the Company's PRC subsidiaries. The statutory reserve fund can be used to make up prior year losses of the PRC subsidiaries, if any, and can be applied in conversion into capital after approval by PRC authority.