

綜合權益變動表

Consolidated Statement of Changes in Equity

截至二零零六年十二月三十一日止年度
For the year ended 31st December, 2006

本公司股東應佔
Attributable to equity holders of the Company

		股本 Share capital	股本 贖回儲備 Capital redemption reserve	實繳盈餘 Contributed surplus	匯兌儲備 Translation reserve	合併儲備 Merger reserve	股本儲備 Capital reserve	其他儲備 Other reserves	保留溢利 Retained profits	總額 Total	少數 股東權益 Minority interests	總額 Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於二零零五年 一月一日	At 1st January, 2005	182,349	918	44,203	(3,656)	1,799	824	12,927	81,980	321,344	160,908	482,252
本年虧損	Loss for the year	-	-	-	-	-	-	-	(35,233)	(35,233)	2,693	(32,540)
換算外地業務 而於權益中 直接確認之 匯兌差額	Exchange difference arising on translation of foreign operation recognised directly in equity	-	-	-	4,529	-	-	-	-	4,529	2,910	7,439
本年度已確認 之收支總額	Total recognised income and expense for the year	-	-	-	4,529	-	-	-	(35,233)	(30,704)	5,603	(25,101)
已付予一 少數股東之股息	Dividend paid to a minority shareholder	-	-	-	-	-	-	-	-	-	(6,689)	(6,689)
轉至儲備	Transfer to reserves	-	-	-	-	-	-	1,181	(1,181)	-	-	-
於二零零五年 十二月三十一日及於 二零零六年一月一日	At 31st December, 2005 and at 1st January, 2006	182,349	918	44,203	873	1,799	824	14,108	45,566	290,640	159,822	450,462
本年溢利	Profit for the year	-	-	-	-	-	-	-	387	387	6,807	7,194
換算外地業務 而於權益中 直接確認之 匯兌差額	Exchange difference arising on translation of foreign operation recognised directly in equity	-	-	-	9,620	-	-	-	-	9,620	6,464	16,084
本年度已確認 之收支總額	Total recognised income and expense for the year	-	-	-	9,620	-	-	-	387	10,007	13,271	23,278
於二零零六年 十二月三十一日	At 31st December, 2006	182,349	918	44,203	10,493	1,799	824	14,108	45,953	300,647	173,093	473,740

本集團之合併儲備指本集團收購附屬公司當日之附屬公司股本面值與本公司根據重組所發行作為收購代價之股本面值兩者之差額。

The merger reserve of the Group represents the difference between the nominal amount of the share capital of the subsidiaries at the date on which they were acquired by the Group and the nominal amount of the share capital issued by the Company as consideration for the acquisition under the reorganisations.

其他儲備歸屬為上海聯合水泥有限公司及山東上聯水泥發展有限公司之儲備資金、企業擴展資金及於首次確認免息應付最終控股公司款項的公平價格調整。儲備資金乃用作擴展企業之營運資金。當企業出現虧損時，儲備資金可於特殊情況下用作填補不可收回之虧損。企業擴展資金乃用作擴展業務，並可在獲得批准之情況下用作增加資本。

Other reserves comprise reserve fund and enterprise expansion fund of Shanghai Allied Cement Co., Ltd. and Shandong Shanghai Allied Cement Co., Ltd. and the effect of fair value adjustment at initial recognition of interest-free amount due to ultimate holding company. The reserve fund is to be used to expand the enterprise's working capital. When the enterprise suffers losses, the reserve fund may be used to make up unrecovered losses under special circumstances. The enterprise expansion fund is to be used for business expansion and, if approved, can also be used to increase capital.

在中國成立之附屬公司將保留溢利匯出中國須得到地方機關批准，以及須視乎此等附屬公司能否賺取及保留外匯。

The remittance outside the PRC of retained profits of the subsidiaries established in the PRC is subject to approval of the local authorities and the availability of foreign currencies generated and retained by these subsidiaries.