

Consolidated Statement of Changes in Equity

綜合權益變動表

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

		Share capital	Share premium	Capital reserve	Statutory reserve fund	Enterprise expansion fund	Translation reserve	Convertible bonds reserve	Share option reserve	Accumulated profits	Attributable to equity holders of the Company	Minority interests	Total
		股本	股份溢價	資本儲備	法定公積金	企業發展基金	匯兌儲備	可換股債券撥備	購股權儲備	累計溢利	本公司權益持有人應佔部份	少數股東權益	總計
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
At 1 January 2005	於二零零五年一月一日	41,312	-	-	13,777	6,889	-	-	-	2,033	64,011	34,467	98,478
Exchange difference arising on translation of foreign subsidiaries recognised directly in equity	直接在權益確認海外附屬公司進行換算產生的匯兌差額	-	-	-	-	-	406	-	-	-	406	-	406
Profit for the year	本年度溢利	-	-	-	-	-	-	-	-	86,336	86,336	16,984	103,320
Total recognised income for the year	本年度確認收入總額	-	-	-	-	-	406	-	-	86,336	86,742	16,984	103,726
Capitalisation issue of a wholly-owned subsidiary of the Company	本公司一家附屬公司的資本化發行	40,141	-	-	-	-	-	-	-	(40,141)	-	-	-
Reduction in minority interest arising from reorganisation	重組削減少數股東權益	-	-	51,451	-	-	-	-	-	-	51,451	(51,451)	-
Transfer	轉撥	-	-	-	10,777	5,378	-	-	-	(16,155)	-	-	-
Group reorganisation on Scud Electronics	飛毛腿電子進行集團重組	(81,047)	-	81,047	-	-	-	-	-	-	-	-	-
At 31 December 2005	於二零零五年十二月三十一日	406	-	132,498	24,554	12,267	406	-	-	32,073	202,204	-	202,204
Exchange difference arising on translation of foreign subsidiaries recognised directly in equity	直接在權益確認海外附屬公司進行換算產生的匯兌差額	-	-	-	-	-	(406)	-	-	-	(406)	-	(406)
Profit for the year	本年度溢利	-	-	-	-	-	-	-	-	160,191	160,191	-	160,191
Total recognised income for the year	本年度確認收入總額	-	-	-	-	-	-	-	-	160,191	159,785	-	159,785
Issue of shares on Group Reorganisation	集團重組時發行股份	(401)	-	391	-	-	-	-	-	-	(10)	-	(10)
Issue of shares by placing and public offering	透過配售及公開發售發行股份	26,122	501,551	-	-	-	-	-	-	-	527,673	-	527,673
Expenses incurred in connection with the issue of shares	發行股份而產生的開支	-	(34,375)	-	-	-	-	-	-	-	(34,375)	-	(34,375)
Shares issued on capitalisation issue	資本化發行時發行之股份	60,277	(60,277)	-	-	-	-	-	-	-	-	-	-
Transfer	轉撥	-	-	-	18,725	9,362	-	-	-	(28,087)	-	-	-
Recognition of equity component of convertible bonds	確認可換股票據之股權部份	-	-	-	-	-	-	11,015	-	-	11,015	-	11,015
Recognition of equity-settled share based payments	確認股權結算之以股份支付款項	-	-	-	-	-	-	-	175	-	175	-	175
Dividends paid	已付股息	-	-	-	-	-	-	-	-	(30,744)	(30,744)	-	(30,744)
At 31 December 2006	於二零零六年十二月三十一日	86,404	406,899	132,889	43,279	21,629	-	11,015	175	133,433	835,723	-	835,723

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Pursuant to relevant laws and regulations in the PRC applicable to foreign investment enterprises and the Articles of Association of the PRC subsidiaries of the Company, these PRC subsidiaries are required to maintain three statutory reserves, being a statutory reserve fund, an enterprise expansion fund and a staff welfare and incentive bonus fund which are non-distributable. Scud (Fujian) Electronics Co. Ltd. ("Scud Electronics"), Scud (Fujian) Battery Co. Ltd. ("Scud Battery") and Scud Electronics (Shenzhen) Co., Ltd. ("Scud Shenzhen") are required to transfer 10% of their profit after taxation as reported in the PRC statutory financial statements to the statutory reserve fund until the balance reaches 50% of the registered capital of Scud Electronics, Scud Battery and Scud Shenzhen.

Pursuant to the Articles of Association of the Scud Electronics, Scud Battery and Scud Shenzhen, they are also required to make appropriation from profit after taxation as reported in the PRC statutory financial statements to enterprise expansion fund at rates determined by their Boards of Directors.

The statutory reserve fund may be used to make up prior year losses incurred and, with approval from relevant government authority, to increase capital for expansion of production of Scud Electronics, Scud Battery and Scud Shenzhen. The enterprises expansion fund, subject to approval by relevant government authority, may also be used to increase capital of Scud Electronics, Scud Battery and Scud Shenzhen.

The capital reserve of the Group represents the difference between the nominal amount of the shares issued by the Company and the aggregate amount of the paid-in capital of subsidiaries acquired plus the consideration received by the Company pursuant to the Group Reorganisation in preparation of the listing of the Company's shares.

根據有關適用於海外投資企業之中國法律及法規及本公司於中國附屬公司組織章程細則，該等中國附屬公司須維持三項法定儲備，即法定公積金、企業發展基金及員工福利及獎勵基金（均為不可分派儲備）。飛毛腿（福建）電子有限公司（「飛毛腿電子」）、飛毛腿（福建）電池有限公司（「飛毛腿電池」）及飛毛腿電子（深圳）有限公司（「深圳飛毛腿」）均須於中國法定財務報表所呈報之除稅後溢利轉讓10%至法定儲備基金，直至有關結餘達至飛毛腿電子、飛毛腿電池及深圳飛毛腿之註冊股本50%。

根據飛毛腿電子、飛毛腿電池及深圳飛毛腿之章程細則，以上公司須於中國法定財務報表所呈報之除稅後溢利，按其董事會決定之比率，撥款至企業發展基金。

法定公積金經有關政府機關批准後，可用於彌補先前年度帶來之虧損，及用於增加飛毛腿電子、飛毛腿電池及深圳飛毛腿之資本，從而增加生產。企業發展基金經有關政府機關批准後，可用作增加飛毛腿電子、飛毛腿電池及深圳飛毛腿之資本。

本集團之資本儲備代表本公司已發行股份之面額與收購附屬公司之實收資本總額加上根據為準備本公司股份上市之集團重組而本公司所收代價之差額。