

Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 December 2006 截至2006年12月31止年度

		Share capital	Share premium	Asset revaluation reserve	Translation reserve	Special reserve	Accumulated profits	Total
		股本	股份溢價	重估儲備	匯兌儲備	特別儲備	累計溢利	合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 April 2005	於2005年4月1日	82,500	20,307	30,369	927	(67,990)	386,296	452,409
Surplus arising on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	2,350	-	-	-	2,350
Deferred tax liability arising on revaluation of property, plant and equipment	由重估物業、廠房及設備所產生之遞延稅項負債	-	-	(26)	-	-	-	(26)
Exchange differences arising on translation of foreign operations	海外財務報表之滙兌差額	-	-	-	(851)	-	-	(851)
Net income (expense) recognised directly in equity	直接於權益確認之收益(支出)	-	-	2,324	(851)	-	-	1,473
Realised on depreciation of property, plant and equipment	物業、廠房及設備之折舊變現	-	-	(1,486)	-	-	1,486	-
Realised on disposal of property, plant and equipment	出售物業、廠房及設備變現	-	-	(176)	-	-	176	-
Profit for the period	本期溢利	-	-	-	-	-	87,297	87,297
Total recognised income and expense for the period	本期確認之收入及支出總額	-	-	662	(851)	-	88,959	88,770
Dividends	股息	-	-	-	-	-	(66,000)	(66,000)
At 31 December 2005	於2005年12月31日	82,500	20,307	31,031	76	(67,990)	409,255	475,179
Surplus arising on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	10,381	-	-	-	10,381
Deferred tax liability arising on revaluation of property, plant and equipment	由重估物業、廠房及設備所產生之遞延稅項負債	-	-	(644)	-	-	-	(644)
Exchange differences arising on translation of foreign operations	海外財務報表之滙兌差額	-	-	-	2,194	-	-	2,194
Net income recognised directly in equity	直接於權益確認之收益	-	-	9,737	2,194	-	-	11,931
Realised on depreciation of property, plant and equipment	物業、廠房及設備之折舊變現	-	-	(1,695)	-	-	1,695	-
Realised on disposal of property, plant and equipment	出售物業、廠房及設備變現	-	-	(192)	-	-	192	-
Profit for the year	本年度溢利	-	-	-	-	-	101,865	101,865
Total recognised income and expense for the year	本年度確認之收入及支出總額	-	-	7,850	2,194	-	103,752	113,796
Dividends	股息	-	-	-	-	-	(39,600)	(39,600)
At 31 December 2006	於2006年12月31日	82,500	20,307	38,881	2,270	(67,990)	473,407	549,375

Consolidated Statement of Changes in Equity

綜合權益變動表

For the year ended 31 December 2006 截至2006年12月31止年度

The special reserve of the Group represents:

- (i) the difference between the nominal value of the share capital issued by the Company and the nominal value of the share capital of the subsidiaries acquired pursuant to a group reorganisation in December 2001; and
- (ii) the special reserve of a subsidiary, Lee & Man Development Company Limited ("Lee & Man Development"), which represents the difference between the nominal value of the share capital issued by Lee & Man Development and the nominal amount of the share capital of subsidiaries acquired by it pursuant to a group organisation in 1993.

本集團之特別儲備乃：

- (i) 本公司透過2001年12月之集團重組所收購之附屬公司之股本面值與本公司已發行股本面值之差額；及
- (ii) 附屬公司Lee & Man Development Company Limited(「理文發展」)之特別儲備乃其根據一項於1993年之集團重組所收購附屬公司之股本面值與理文發展已發行股本面值之差額。