

# Statement of Changes in Equity

## 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

Group		本集團							
		Issued capital	Contributed surplus	Share premium	Share option reserve	Accumulated losses	Total	Minority interests	Total equity
		已發行股本	實繳股本盈餘	股份溢價賬	購股權儲備	累計虧損	總額	股東權益少數	總股本
		HK\$'000	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	千港元
At 1/1/2005	二零零五年一月一日	6,300	30,004	13,337	—	(85,226)	(35,585)	756	(34,829)
Loss for the year	本年度虧損	—	—	—	—	(22,040)	(22,040)	(2)	(22,042)
Issue of new ordinary shares upon placement (note 29)	因配售所發行新普通股 (附註29)	1,260	—	6,602	—	—	7,862	—	7,862
Share issue expenses	發行股份支出	—	—	(2,495)	—	—	(2,495)	—	(2,495)
Issue of shares upon conversion of Convertible Notes (note 29)	因兌換可換股票據所發行之股份 (附註29)	120,000	—	20,000	—	—	140,000	—	140,000
At 31/12/2005 and 1/1/2006	於二零零五年十二月三十一日及二零零六年一月一日	127,560	30,004	37,444	—	(107,266)	87,742	754	88,496
Loss for the year	本年度虧損	—	—	—	—	(47,390)	(47,390)	(1)	(47,391)
Recognition of equity-settled share based payment (note 30)	確認權益結算以股份為基礎支付之款項 (附註30)	—	—	—	33,183	—	33,183	—	33,183
Exercise of share options (note 29)	行使購股權 (附註29)	135	—	3,348	—	—	3,483	—	3,483
Premium arising from exercised of share options	因行使購股權所產生之溢價	—	—	1,539	(1,539)	—	—	—	—
Lapse of share options	購股權失效	—	—	—	(1,368)	1,368	—	—	—
At 31/12/2006	二零零六年十二月三十一日	127,695	30,004	42,331	30,276	(153,288)	77,018	753	77,771

The contributed surplus arose on the Group reorganization on 17 January 2002.

實繳股本盈餘於二零零二年一月十七日本集團重組時產生。

# Statement of Changes in Equity

## 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

Company		本公司					
		Issued capital 已發行股本 HK\$'000 千港元	Contributed surplus 實繳股本盈餘 HK\$'000 千港元	Share premium 股份溢價賬 HK\$'000 千港元	Share option reserve 購股權儲備 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Total 總股本 HK\$'000 千港元
At 1/1/2005	二零零五年一月一日	6,300	91,349	13,337	—	(90,422)	20,564
Loss for the year	本年度虧損	—	—	—	—	(47,212)	(47,212)
Issue of new ordinary shares upon placement (note 29)	因配售所發行新普通股 (附註29)	1,260	—	6,602	—	—	7,862
Share issue expenses	發行股份支出	—	—	(2,495)	—	—	(2,495)
Issue of shares upon conversion of convertible Notes (note 29)	因兌換可換股票據所發行之股份 (附註29)	120,000	—	20,000	—	—	140,000
At 31/12/2005 and 1/1/2006	於二零零五年十二月三十一日及二零零六年一月一日	127,560	91,349	37,444	—	(137,634)	118,719
Loss for the year (note 10)	本年度虧損 (附註10)	—	—	—	—	(60,355)	(60,355)
Recognition of equity-settled share based payment (note 30)	確認權益結算以股份為基礎支付之款項 (附註30)	—	—	—	33,183	—	33,183
Exercise of share options (note 29)	行使購股權 (附註29)	135	—	3,348	—	—	3,483
Premium arising from exercised of share options	因行使購股權所產生之溢價	—	—	1,539	(1,539)	—	—
Lapse of share options	購股權失效	—	—	—	(1,368)	1,368	—
At 31/12/2006	於二零零六年十二月三十一日	127,695	91,349	42,331	30,276	(196,621)	95,030

The contributed surplus represented the difference between the nominal value of the shares of the Company issued in exchange for the issued share capital of the subsidiaries and the value of the underlying assets of the subsidiaries pursuant to the Group Reorganisation on 17 January 2002. Under the Companies Law of the Cayman Islands, the share premium account is distributable to the shareholders of the Company under certain circumstances.

There is no reserve available for distribution for the year (2005: Nil).

The notes on pages 48 to 99 form an integral part of these financial statements.

實繳股本盈餘乃根據二零零二年一月十七日本集團重組時，發行本公司股份之面值以交換一附屬公司已發行股份之相關資產值兩者之差額。根據開曼群島公司法之規定，股份溢價賬在若干情況下可分派予本公司股東。

本年度並無可供分派儲備 (二零零五年：無)。

載於第48至99頁之附註為該等財務報表之組成部分。