

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

		股本	股份溢價	繳納盈餘	投資物業 重估儲備	匯兌儲備	法定 儲備基金	累積虧損	總額	少數 股東權益	總額
		Share capital 千港元 HK\$'000	Share premium 千港元 HK\$'000	Contributed surplus 千港元 HK\$'000	Investment property revaluation reserve 千港元 HK\$'000	Translation reserve 千港元 HK\$'000	Statutory reserve fund 千港元 HK\$'000	Accumulated losses 千港元 HK\$'000	Total 千港元 HK\$'000	Minority interests 千港元 HK\$'000	Total 千港元 HK\$'000
於二零零五年一月一日	At 1st January, 2005	143,533	354,078	588,178	-	(538)	4,113	(306,785)	782,579	124	782,703
兌換境外業務所產生 之外匯差價及直接在權益 確認之收益淨額	Exchange difference arising on translation of foreign operations and net income recognised directly in equity	-	-	-	-	3,640	-	-	3,640	-	3,640
年度虧損	Loss for the year	-	-	-	-	-	-	(4,246)	(4,246)	(113)	(4,359)
年度確認之收益及開支總額	Total recognised income and expense for the year	-	-	-	-	3,640	-	(4,246)	(606)	(113)	(719)
收購於附屬公司之額外權益	Acquisition of additional interest in a subsidiary	-	-	-	-	-	-	-	-	(11)	(11)
轉撥	Transfer	-	-	-	-	-	1,101	(1,101)	-	-	-
於二零零五年十二月三十一日	At 31st December, 2005	143,533	354,078	588,178	-	3,102	5,214	(312,132)	781,973	-	781,973
租賃物業轉撥至投資物業時 之重估收益	Revaluation gain on leasehold properties upon transfer to investment properties	-	-	-	3,307	-	-	-	3,307	-	3,307
租賃物業轉撥至投資物業時 重估產生之遞延稅項負債	Deferred tax liability arising on revaluation of leasehold properties upon transfer to investment properties	-	-	-	(579)	-	-	-	(579)	-	(579)
兌換境外業務所產生之匯兌差額	Exchange difference arising on translation of foreign operations	-	-	-	-	8,776	-	-	8,776	-	8,776
應佔聯營公司儲備	Shares of reserves of associates	-	-	-	-	1,404	-	-	1,404	-	1,404
直接於權益中確認之收入淨額	Net income recognised directly in equity	-	-	-	2,728	10,180	-	-	12,908	-	12,908
年度虧損	Loss for the year	-	-	-	-	-	-	(114,598)	(114,598)	-	(114,598)
年度確認之收益及開支總額	Total recognised income and expense for the year	-	-	-	2,728	10,180	-	(114,598)	(101,690)	-	(101,690)
出售附屬公司時溢餘儲備	Reserves released upon disposal of subsidiaries	-	-	-	-	(1,295)	(3,108)	3,108	(1,295)	-	(1,295)
配售新股	Placing of new shares	28,700	57,400	-	-	-	-	-	86,100	-	86,100
有關配售股份而產生之開支	Expenses incurred in connection with placing of shares	-	(2,426)	-	-	-	-	-	(2,426)	-	(2,426)
轉撥	Transfer	-	-	-	-	-	1,002	(1,002)	-	-	-
於二零零六年十二月三十一日	At 31st December, 2006	172,233	409,052	588,178	2,728	11,987	3,108	(424,624)	762,662	-	762,662

本集團之繳納盈餘款額是以下兩項款額之淨影響：一九九零年七月十八日之集團重組帶來之款額，乃指根據重組計劃發行以作交換之本公司股份面值與所購入附屬公司股份面值之間之差額；二零零三年四月之股本重組帶來之款額，乃指本公司削減股本及註銷股份溢價後之進賬撇除於二零零一年十二月三十一日之累積虧損後之結餘。

根據中國規例，中國境內若干公司須在作出溢利分派前，將其部份根據中國會計準則釐定之稅後溢利轉撥法定儲備基金。轉撥數額按該等公司之董事會之批准及／或公司章程而定。法定儲備基金不可分派，可用於沖抵虧損或以繳足股本形式作出資本化發行。

The Group's contributed surplus amount is the net effect of the amount that arose from the group reorganisation on 18th July, 1990, which represented the difference between the nominal value of the Company's shares issued under the reorganisation scheme, in exchange for the nominal value of the shares of the subsidiaries acquired and the amount that arose from the capital reorganisation in April 2003 which represented the balance of the credit amount arising from the capital reduction and share premium cancellation after the elimination with the accumulated losses of the Company as at 31st December, 2001.

In accordance with the PRC regulations, certain companies in the PRC are required to transfer part of their profits after tax determined under the PRC accounting standards to the statutory reserve fund, before profit distributions are made. The amounts of the transfers are subject to the approval of the boards of directors of these companies and/or articles of association. The statutory reserve fund is non-distributable and may be used either to offset losses, or for capitalisation issues by way of paid-up capital.