

綜合股本變動報表 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

本公司權益持有人應佔

Attributable to the equity holders of the Company

本集團	The Group	股本	股份溢價	繳入盈餘	匯兌儲備	特別儲備	以股份 支付之 款項儲備	可換股 貸款票據 儲備	金融資產 儲備	股本削減 儲備	投資重估 儲備	累計虧損	小計	少數股東 權益	總計
		Share capital 千港元 HK\$'000	Share premium 千港元 HK\$'000	Contributed surplus 千港元 HK\$'000 (附註a) (note a)	Exchange reserve 千港元 HK\$'000	Special reserve 千港元 HK\$'000	Share-based payment reserve 千港元 HK\$'000 (附註b) (note b)	Convertible loan notes reserve 千港元 HK\$'000 (附註c) (note c)	Financial assets reserve 千港元 HK\$'000	Capital reduction reserve 千港元 HK\$'000 (附註d) (note d)	Investment revaluation reserve 千港元 HK\$'000	Accumulated losses 千港元 HK\$'000	Sub-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	18,270	778,975	186,624	680	-	7,841	566	-	316,008	479	(796,804)	512,639	1,464	514,103
匯兌調整	Exchange adjustment	-	-	-	(292)	-	-	-	-	-	-	-	(292)	20	(272)
轉撥至聯營公司 權益	Transferred to interests in associates	-	-	-	-	-	-	-	-	-	(479)	-	(479)	-	(479)
於股本中直接確認之 收入/(開支)淨額	Net income/(expense) directly recognised in equity	-	-	-	(292)	-	-	-	-	-	(479)	-	(771)	20	(751)
年度虧損淨額	Net loss for the year	-	-	-	-	-	-	-	-	-	-	(20,961)	(20,961)	(52)	(21,013)
年度已確認收入及 開支總額	Total recognised income and expense for the year	-	-	-	(292)	-	-	-	-	-	(479)	(20,961)	(21,732)	(32)	(21,764)
配售股份	Placement of shares	6,868	67,891	-	-	-	-	-	-	-	-	-	74,759	-	74,759
發行股份開支	Share issuing expenses	-	(1,759)	-	-	-	-	-	-	-	-	-	(1,759)	-	(1,759)
以股份支付之 款項開支	Share-based payment expenses	-	-	-	-	-	24,057	-	-	-	-	-	24,057	-	24,057
行使購股權	Exercise of share options	889	8,703	-	-	-	-	-	-	-	-	-	9,592	-	9,592
於二零零五年 十二月三十一日及 二零零六年一月一日	At 31st December 2005 and 1st January 2006	26,027	853,810	186,624	388	-	31,898	566	-	316,008	-	(817,765)	597,556	1,432	598,988
匯兌調整	Exchange adjustment	-	-	-	856	-	-	-	-	-	-	-	856	(21)	835
應佔聯營公司 儲備變動	Share of reserve changes of associates	-	-	-	2,479	(6,867)	-	-	-	-	-	-	(4,388)	-	(4,388)
可供出售之金融 資產之公平價值 調整	Fair value adjustment on available-for-sale financial assets	-	-	-	-	-	-	-	(9,800)	-	-	-	(9,800)	-	(9,800)
於股本中直接確認之 收入/(支出)淨額	Net income/(expense) directly recognised in equity	-	-	-	3,335	(6,867)	-	-	(9,800)	-	-	-	(13,332)	(21)	(13,353)
年度溢利淨額	Net profit for the year	-	-	-	-	-	-	-	-	-	-	36,880	36,880	(29)	36,851
年度已確認收入及 開支總額	Total recognised income and expense for the year	-	-	-	3,335	(6,867)	-	-	(9,800)	-	-	36,880	23,548	(50)	23,498
配售股份	Placement of shares	9,205	54,350	-	-	-	-	-	-	-	-	-	63,555	-	63,555
發行股份開支	Share issuing expenses	-	(1,172)	-	-	-	-	-	-	-	-	-	(1,172)	-	(1,172)
以股份支付之 款項開支	Share-based payment expenses	-	-	-	-	-	11,340	-	-	-	-	-	11,340	-	11,340
於二零零六年 十二月三十一日	At 31st December 2006	35,232	906,988	186,624	3,723	(6,867)	43,238	566	(9,800)	316,008	-	(780,885)	694,827	1,382	696,209

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附註：

Notes:

- (a) 本集團之繳入盈餘乃指因股本削減於二零零二年九月十日生效而轉自股本賬之數額。
- (a) The contributed surplus of the Group represents the amount transferred from the capital account due to the capital reduction effective on 10th September 2002.
- (b) 以股份支付之款項儲備，相當於授出相關購股權後估計可於相關歸屬期間內換得之服務之公平價值，其總數乃以授出當日有關購股權之公平價值為計算基準。至於每段期間之數額，則是將有關購股權之公平價值在相關歸屬期間(倘有)內攤分計算，並作為職員開支及相關支出項目入賬，並相應提高以股份支付款項之儲備。
- (b) Share-based payment reserves represents the fair value of services estimated to be received in exchange for the grant of the relevant options over the relevant vesting periods, the total of which is based on the fair value of the options at grant date. The amount for each period is determined by spreading the fair value of the options over the relevant vesting periods (if any) and is recognised as staff costs and related expenses with a corresponding increase in the share-based payment reserve.
- (c) 根據香港會計準則第32號，所發行之可換股貸款票據乃於初次確認時分為負債部份及權益部份，方式為按公平價值確認負債部份(公平價值乃使用同等不可換股票據之市場利率釐定)，而發行所得款項與負債部份之公平價值兩者之差則歸於權益部份。負債部份其後乃按已攤銷成本列值。權益部份會確認於可換股貸款票據儲備，直至票據被轉換(屆時將轉撥至股份溢價)或票據被贖回(屆時將直接撥至累計虧損)為止。
- (c) Under HKAS 32, convertible loan notes issued are split into their liability and equity components at initial recognition by recognising the liability component at its fair value which is determined using a market interest rate for equivalent non-convertible notes and attributing to the equity component the difference between the proceeds from issue and the fair value of the liability component. The liability component is subsequently carried at amortised cost. The equity component is recognised in the convertible loan notes reserve until the notes are either converted (in which case it is transferred to share premium) or the notes are redeemed (in which case it is released directly to accumulated losses).
- (d) 本集團之股本削減儲備指於一九九八年將本公司332,640,000股已發行股份之面值由每股面值1.00港元削減至每股面值0.05港元所產生之金額。按董事根據本公司細則第129條而通過之一項決議案，股本削減儲備可用作支付本公司遺索償之金額、負債、或然負債，以及可用作償還資本性貸款、補足股息或其他本公司溢利可運用之用途。
- (d) The capital reduction reserve of the Group represents the amount arising in relation to the reduction of the nominal value of 332,640,000 issued shares of the Company from HK\$1.00 each to HK\$0.05 each in 1998. Pursuant to a resolution passed by the directors, to Bye-law 129 of the Company's Bye-laws, the capital reduction reserve shall be applicable for meeting claims on or liabilities of the Company or contingencies or for paying off any loan capital or for equalising dividends or for any other purpose to which the profits of the Company may be properly applied.