



二零零五年十月一日至二零零六年十二月三十一日期間
For the period from 1st October, 2005 to
31st December, 2006

綜合權益變動表
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

本公司股權持有人應佔

Attributable to the equity holders of the Company

		股份	投資物業	中國	保留溢利	總額		
		股本	溢價賬	特別儲備			重估儲備	法定儲備
		Share capital	Share premium	Special reserve	Investment property revaluation reserve	PRC statutory reserve	Retained profits	Total
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
於二零零四年十月一日	At 1st October, 2004							
– 如前所呈報	– as previously reported	25,713	31,832	113,835	4,774	–	162,116	338,270
– 會計政策變動之影響 (附註3)	– effect of changes in accounting policies (note 3)	–	–	–	(1,112)	–	14,450	13,338
– 經重列	– as restated	25,713	31,832	113,835	3,662	–	176,566	351,608
重估投資物業產生之虧絀	Deficit arising from revaluation of investment properties	–	–	–	(995)	–	–	(995)
重估物業產生之遞延稅項負債	Deferred tax liability arising on revaluation of properties	–	–	–	172	–	–	172
直接於權益內確認之開支淨額	Net expense recognised directly in equity	–	–	–	(823)	–	–	(823)
年度溢利	Profit for the year	–	–	–	–	–	75,823	75,823
出售時調撥	Release upon disposal	–	–	–	1,586	–	–	1,586
本年度已確認收益總額	Total recognised income for the year	–	–	–	763	–	75,823	76,586
發行股份	Issue of shares	67,722	44,926	(62,290)	–	–	–	50,358
已付二零零四年末期股息	2004 final dividend paid	–	–	–	–	–	(4,360)	(4,360)
已付二零零五年中期股息	2005 interim dividend paid	–	–	–	–	–	(4,859)	(4,859)
轉撥	Transfers	–	–	–	–	3,835	(3,835)	–
於二零零五年九月三十日	At 30th September, 2005	93,435	76,758	51,545	4,425	3,835	239,335	469,333



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		本公司股權持有人應佔											
		Attributable to the equity holders of the Company											
		股本	股份溢價賬	特別儲備	投資重估儲備	投資物業重估儲備	中國法定儲備	滙兌儲備	股本贖回儲備	保留溢利	總額	少數股東權益	總額
		Share capital	Share premium	Special reserve	Investment revaluation reserve	property revaluation reserve	PRC statutory reserve	Translation reserve	Capital redemption reserve	Retained profits	Total	Minority interests	Total
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
於二零零五年九月三十日	At 30th September, 2005	93,435	76,758	51,545	-	4,425	3,835	-	-	239,335	469,333	-	469,333
會計政策變動之影響 (附註3)	Effect of changes in accounting policies (note 3)	-	-	-	-	(4,425)	-	-	-	4,425	-	-	-
於二零零五年十月一日， 經重列	At 1st October, 2005 as restated	93,435	76,758	51,545	-	-	3,835	-	-	243,760	469,333	-	469,333
可供銷售股本投資 公平值變動	Fair value changes on available-for-sale equity investments	-	-	-	(3,124)	-	-	-	-	-	(3,124)	-	(3,124)
換算海外業務產生之 匯兌調整	Exchange differences arising from translation of foreign operations	-	-	-	-	-	-	4,111	-	-	4,111	84	4,195
直接於權益內確認之(開支)	Net (expense) income recognised												
收益淨額	directly in equity	-	-	-	(3,124)	-	-	4,111	-	-	987	84	1,071
期間溢利	Profit for the period	-	-	-	-	-	-	-	-	74,900	74,900	(37)	74,863
出售時調撥	Release upon disposal	-	-	-	378	-	-	-	-	-	378	-	378
本期間已確認(開支)	Total recognized (expense)												
收益總額	income for the period	-	-	-	(2,746)	-	-	4,111	-	74,900	76,265	47	76,312
已付二零零五年末期股息	2005 final dividend paid	-	-	-	-	-	-	-	-	(10,278)	(10,278)	-	(10,278)
發行紅股	Bonus issue of shares	93,435	-	(50,000)	-	-	-	-	-	(43,435)	-	-	-
附屬公司少數股東之出資	Capital contributions by minority shareholder of a subsidiary	-	-	-	-	-	-	-	-	-	-	2,105	2,105
已付二零零六年第一次 中期股息	2006 first interim dividend paid	-	-	-	-	-	-	-	-	(4,485)	(4,485)	-	(4,485)
已付二零零六年第二次 中期股息	2006 second interim dividend declared	-	-	-	-	-	-	-	-	(6,347)	(6,347)	-	(6,347)
購回及註銷股份	Repurchase and cancellation of shares	(330)	-	-	-	-	-	-	330	(418)	(418)	-	(418)
轉撥	Transfers	-	-	-	-	-	739	-	-	(739)	-	-	-
於二零零六年 十二月三十一日	At 31st December, 2006	186,540	76,758	1,545	(2,746)	-	4,574	4,111	330	252,958	524,070	2,152	526,222



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本集團之特別儲備包括根據一九九七年一項集團重組以本公司已發行股本面值與所收購附屬公司已發行股本面值交換之差額，並於二零零三年透過股本削減而有所增加，及於二零零五年及二零零六年透過撥充資本方式用於派送紅股。

The special reserve of the Group comprises the difference between the nominal amount of the share capital issued by the Company and the nominal amount of the share capital of the subsidiaries acquired pursuant to a group reorganisation in 1997 issued in exchange therefore, and increased by the capital reduction in 2003 and applied for the bonus issue by way of capitalisation in 2005 and 2006.

根據中國內地（「中國」）外商投資企業之相關法律及法規規定，中國附屬公司須為兩項主要法定儲備撥備，即不可分派之法定盈餘公積金、企業發展基金及員工公益金（統稱為上文所示之中國法定儲備）。該等儲備之撥款乃撥自中國附屬公司之法定財務報表之除稅前純利，而分配基準每年由其董事會釐定。法定盈餘公積金可用於彌補其往年虧損（如有）及可透過資本化發行方式轉換為資本。企業發展基金乃透過資本化發行方式用於擴充中國附屬公司之資本基礎。員工公益金乃用於中國附屬公司員工及工人之福利，屬資本性質。二零零六年之有關法律及法規不再要求設立員工福利基金，此基金之結餘已轉撥至法定盈餘儲備基金。員工福利基金及法定盈餘基金均計入中國法定儲備。

As stipulated by the relevant laws and regulations for foreign investment enterprises in Mainland China (the "PRC"), the PRC subsidiaries are required to maintain three statutory reserves, being a statutory surplus reserve fund, the enterprise expansion fund and a staff welfare fund which are non-distributable, collectively referred to as PRC statutory reserves in above. Appropriations to such reserves are made out of net profit after taxation of the statutory financial statements of the PRC subsidiaries and the allocation basis are decided by its board of directors annually. The statutory surplus reserve fund can be used to make up its prior year losses, if any, and can be applied in conversion into capital by means of capitalisation issue. The enterprise expansion fund is used for expanding the capital base of the PRC subsidiaries by means of capitalisation issue. The staff welfare funds which is used for the welfare of the staff and workers of the PRC subsidiaries of a capital nature. The staff welfare fund is no longer required by relevant laws and regulations in 2006, the balance of this fund has been transferred to statutory surplus reserve fund. Both of the staff fund and statutory surplus fund are included in the PRC statutory reserve.