

Consolidated Statement of Changes in Equity 綜合權益變動表

For the year ended 30th June, 2006 截至二零零六年六月三十日止

		Attributable to equity holders of the parent 本公司權益持有人擁佔權益													
		Share capital	Treasury shares	Share premium account	Share option reserve	Investment revaluation reserve	Capital redemption reserve	Capital reserve	Distributable reserve	Translation reserve	(Accumulated losses) retained profits	Total	Minority interests	Total	
		股本	庫存股份	溢價賬	儲備	重估儲備	其他儲備	贖回儲備	資本儲備	儲備	換算儲備 (虧損) 溢利	合計	少數股東權益	合計	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元	千港元	千港元	千港元	
							(Note 1) (附註1)		(Note 2) (附註2)	(Note 3) (附註3)					
At 1st July, 2004	於二零零四年七月一日	9,411	(12,546)	1	-	(3,571)	-	10,892	209,734	93,961	(2,470)	(27,369)	278,043	71,034	349,077
Surplus on revaluation of other securities	其他證券之重估盈餘	-	-	-	-	952	-	-	-	-	-	-	952	-	952
Surplus on revaluation of property, plant and equipment	物業、廠房及設備之重估盈餘	-	-	-	-	-	8,551	-	-	-	-	-	8,551	-	8,551
Net income recognised directly in equity	於權益中確認淨收入	-	-	-	-	952	8,551	-	-	-	-	-	9,503	-	9,503
Realised on disposal of other securities	出售其他證券變現	-	-	-	-	3,243	-	-	-	-	-	-	3,243	-	3,243
Profit for the year	本年度溢利	-	-	-	-	-	-	-	-	-	-	103,525	103,525	(736)	102,789
Total recognised income and expense for the year	本年度確認之總收入及支出	-	-	-	-	4,195	8,551	-	-	-	-	103,525	116,271	(736)	115,535
Repurchase of own shares	購回本身股份	(39)	-	-	-	-	-	39	-	-	-	(843)	(843)	-	(843)
Disposal of subsidiaries	出售附屬公司	-	-	-	-	-	-	-	6,329	-	(29)	-	6,300	-	6,300
At 30th June, 2005	於二零零五年六月三十日	9,372	(12,546)	1	-	624	8,551	10,931	216,063	93,961	(2,499)	75,313	399,771	70,298	470,069
- as originally stated	- 原列														
- effect of adoption of new accounting standards (note 2)	- 採用新會計準則之影響 (附註2)	-	-	-	-	-	-	-	(11,453)	-	-	34,002	22,549	-	22,549
At 1st July, 2005, as restated	於二零零五年七月一日 (經重列)	9,372	(12,546)	1	-	624	8,551	10,931	204,610	93,961	(2,499)	109,315	422,320	70,298	492,618
Loss on fair value changes of available-for-sale investments	可供銷售投資公允價值改變之虧損	-	-	-	-	(244)	-	-	-	-	-	-	(244)	-	(244)
Net income recognised directly in equity	於權益直接確認淨收入	-	-	-	-	(244)	-	-	-	-	-	-	(244)	-	(244)
Realised on disposal of available-for-sale investments	出售可供銷售投資變現	-	-	-	-	(316)	-	-	-	-	-	-	(316)	-	(316)
Realised on disposal of treasury shares	出售庫存股份變現	-	3,635	-	-	-	-	-	-	-	-	2,622	6,257	-	6,257
Profit for the year	本年度溢利	-	-	-	-	-	-	-	-	-	-	10,757	10,757	(805)	9,952
Total recognised income and expense for the year	本年度確認之總收入及支出	-	3,635	-	-	(560)	-	-	-	-	-	13,379	16,454	(805)	15,649

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Attributable to equity holders of the parent
本公司權益持有人擁佔權益

	Share capital	Treasury shares	Share premium account	Share option reserve	Investment revaluation reserve	Capital Other reserve	Capital redemption reserve	Capital reserve	Distributable reserve	Translation reserve	(Accumulated losses) retained profit	Total	Minority interests	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元	千港元	千港元	千港元	千港元
Waiver of loan from a minority shareholder of a subsidiary	-	-	-	-	-	-	-	428	-	-	-	428	-	428
Repurchase of own shares	-	(272)	-	-	-	-	272	-	-	-	(11,338)	(11,338)	-	(11,338)
Disposal of a subsidiary	-	-	-	-	-	-	-	-	-	2,564	-	2,564	(68,635)	(66,071)
Recognition of equity-settled share-based payment expenses	-	-	-	8,233	-	-	-	-	-	-	-	8,233	-	8,233
At 30th June, 2006	9,100	(8,911)	1	8,233	64	8,551	11,203	205,038	93,961	65	111,356	438,661	858	439,519

Notes:

附註：

- (1) The other reserve of the Group represents the fair value adjustment at the date of transfer of property, plant and equipment to investment properties.
- (1) 其他本集團儲備已就物業、廠房及設備轉至投資物而作公允價值調整。
- (2) The capital reserve of the Group at 30th June, 2005 included HK\$9,207,000 in respect of goodwill and HK\$20,660,000 in respect of negative goodwill. In accordance with the relevant transitional provisions in HKFRS 3, the Group transferred the goodwill and negative goodwill previously recorded in reserves to accumulated losses on 1st July, 2005. A corresponding adjustment to the Group's accumulated losses of HK\$11,453,000 has been made.
- (2) 於二零零五年六月三十日，本集團之資本儲備中9,207,000港元為商譽及20,660,000為負商譽。根據香港會計公會財務準則3之過渡條文，本集團已將商譽及負商譽轉至於二零零五年七月一日累計虧損入賬。相關之調整11,453,000港元已在本集團累計虧損計入。
- The remaining capital reserve of the Group arised from the cancellation of share premium account of the Company pursuant to a special resolution passed by the Company on 22nd February, 1999 and a waiver of loan from a minority shareholder of a subsidiary of the Company.
- 資本儲備餘額為乃根據本公司於一九九九年二月二十二日通過之一項特別決議案。註銷本公司股份溢價賬而產生及本公司之一附屬公司之少數股東豁免借貸。
- (3) The distributable reserve of the Group arised from the cancellation of share capital and share premium account of Applied Electronics Limited pursuant to a scheme of arrangement which became effective on 10th January, 1989.
- (3) 本集團可供分派儲備乃根據於一九八九年一月十日起生效之一項安排計劃，將實力電子有限公司之股本及股份溢價賬註銷而產生。