

Consolidated Statement of Changes in Equity

綜合權益變動表

Year ended 31 December 2004

		Issued ordinary share capital 已發行 普通股股本	Issued preference share capital 已發行 優先股股本	Share premium account 股份溢價賬	Contributed surplus 繳入盈餘	Capital reserve 資本儲備	Land and buildings revaluation reserve 土地及樓宇 重估儲備	Exchange fluctuation reserve 匯兌 波動儲備	Retained profits/ (accu- mulated losses) 保留溢利/ (累計虧損)	Total 合計
	Notes 附註	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2003	於二零零三年 一月一日	181,809	71,768	964,360	9,899	122,647	7,912	(3,633)	(230,585)	1,124,177
Redemption of preference shares	贖回優先股	32	-	(71,768)	-	-	-	-	-	(71,768)
Issue of ordinary shares	發行普通股	32	1,577	4,192	-	-	-	-	-	5,769
Surplus on revaluation	重估盈餘	-	-	-	-	-	4,902	-	-	4,902
Deferred tax arising from surplus on revaluation	重估盈餘產生之 遞延稅項	-	-	-	-	-	(2,045)	-	-	(2,045)
Exchange realignment	匯兌調整	-	-	-	-	-	-	28,089	-	28,089
Net gains and losses not recognised in the profit and loss account	並無於損益賬 確認之盈虧 淨額	-	-	-	-	-	2,857	28,089	-	30,946
Revaluation reserve released on disposal of land and buildings	於出售土地及 樓宇時變現 之重估儲備	-	-	-	-	-	(6,338)	-	6,338	-
Deferred tax released on disposal of land and buildings	出售土地及樓宇 變現之遞延 稅項	-	-	-	-	-	1,972	-	-	1,972
Realisation of capital reserve on disposal of an associate	出售一間聯營公司 時變現之 資本儲備	-	-	-	-	2,984	-	-	-	2,984
Realisation of exchange fluctuation reserve on strike-off of a subsidiary	刪除一間附屬 公司時變現之 匯兌波動儲備	-	-	-	-	-	-	4,348	-	4,348
Reduction of share premium account to credit to accumulated losses and contributed surplus	削減股份溢價 賬以記入累計 虧損及繳入 盈餘	32	-	(964,360)	488,930	-	-	-	475,430	-
2003 distribution	二零零三年分派	12	-	-	(18,181)	-	-	-	-	(18,181)
Net profit for the year	年度溢利淨額	-	-	-	-	-	-	-	12,368	12,368
At 31 December 2003	於二零零三年 十二月三十一日	183,386	-	*4,192	*480,648	*125,631	*6,403	*28,804	*263,551	1,092,615

Consolidated Statement of Changes in Equity

綜合權益變動表

截至二零零四年十二月三十一日止年度

			Issued ordinary share capital 已發行 普通股股本	Issued preference share capital 已發行 優先股股本	Share premium account 股份溢價賬	Contributed surplus 繳入盈餘	Capital reserve 資本儲備	Land and buildings revaluation reserve 土地及樓宇 重估儲備	Exchange fluctuation reserve 匯兌 波動儲備	Retained profits/ (accu- mulated losses) 保留溢利/ (累計虧損)	Total 合計
Note 附註		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 January 2004	於二零零四年 一月一日	183,386	-	4,192	480,648	125,631	6,403	28,804	263,551	1,092,615	
Issue of ordinary shares	發行普通股	32	68	-	312	-	-	-	-	380	
Surplus on revaluation	重估盈餘	-	-	-	-	-	2,648	-	-	2,648	
Deferred tax arising from surplus on revaluation	重估盈餘產生之 遞延稅項	-	-	-	-	-	(1,097)	-	-	(1,097)	
Exchange realignment	匯兌調整	-	-	-	-	-	-	7,997	-	7,997	
Net gains and losses not recognised in the profit and loss account	並無於損益賬 確認之盈虧 淨額	-	-	-	-	-	1,551	7,997	-	9,548	
Realisation of exchange fluctuation reserve on strike-off of subsidiaries	刪除附屬 公司時變現之 匯兌波動儲備	-	-	-	-	-	-	5,974	-	5,974	
Net profit for the year	年度溢利淨額	-	-	-	-	-	-	-	4,701	4,701	
At 31 December 2004	於二零零四年 十二月三十一日	183,454	-	4,504	480,648	125,631	7,954	42,775	268,252	1,113,218	
Reserves retained by:	由下列公司保留之儲備：										
Company and subsidiaries	本公司及附屬公司	183,454	-	4,504	480,648	125,631	7,954	39,508	315,310	1,157,009	
Jointly-controlled entities	共同控制公司	-	-	-	-	-	-	3,136	(36,039)	(32,903)	
Associates	聯營公司	-	-	-	-	-	-	131	(11,019)	(10,888)	
31 December 2004	於二零零四年 十二月三十一日	183,454	-	4,504	480,648	125,631	7,954	42,775	268,252	1,113,218	
Company and subsidiaries	本公司及附屬公司	183,386	-	4,192	480,648	125,631	6,403	34,767	314,609	1,149,636	
Jointly-controlled entities	共同控制公司	-	-	-	-	-	-	(6,094)	(40,042)	(46,136)	
Associates	聯營公司	-	-	-	-	-	-	131	(11,016)	(10,885)	
31 December 2003	於二零零三年 十二月三十一日	183,386	-	4,192	480,648	125,631	6,403	28,804	263,551	1,092,615	

* These reserve accounts comprise the consolidated reserves of HK\$929,764,000 (2003: HK\$909,229,000) in the consolidated balance sheet.

* 該等儲備賬目包含綜合資產負債表其中 929,764,000 港元 (二零零三年: 909,229,000 港元) 之綜合儲備。

Certain amounts of negative goodwill arising on the acquisition of subsidiaries prior to the adoption of Statement of Standard Accounting Practice 30 "Business combinations" in 2001 remain credited to the capital reserve as explained in note 16 to the financial statements.

誠如財務報表附註16所述，於二零零一年採納會計實務準則第30號「業務合併」前收購附屬公司所產生之若干負商譽仍計入資本儲備。