

CONSOLIDATED SUMMARY STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

For the year ended 31st December, 2005 截至2005年12月31日止年度

		2005	2004
	Notes 附註	HK\$'000 港幣千元	Restated 重報 HK\$'000 港幣千元
Total equity at 1st January	於1月1日股東權益總額		
As previously reported:	如前匯報		
– attributable to equity holders of the Group	– 本集團股東應佔權益	21,727,481	20,111,256
– minority interests	– 少數股東權益	165,655	24,418
		21,893,136	20,135,674
Prior period adjustments arising from changes in accounting policies	因會計政策轉變引致的前期調整	(34,342)	–
As restated, before opening balance adjustments	已重報(不包括期初結餘調整)	21,858,794	20,135,674
Opening balance adjustments arising from changes in accounting policies	因會計政策轉變引起的期初結餘調整	595,788	–
As 1st January, after prior period and opening balance adjustments	於1月1日(包括前期及期初結餘調整)	22,454,582	20,135,674
Net income recognised directly in equity	直接確認於股東權益淨收入		
Release/(recognition) of net deferred tax liabilities in revaluation reserve on bank premises	銀行行址重估儲備內之遞延稅項負債淨額回撥/(確認) 38(c)	37,818	(1,874)
Revaluation surplus on bank premises transferred to investment properties	銀行行址轉作投資物業所產生的重估盈餘 38(c)	12,429	13,788
Write back of impairment loss on bank premises	銀行行址減值回撥 38(c)	–	12,839
Capital reserve on share-based transactions	股權支付交易產生的資本儲備 38(g)	29,796	41,749
Changes in fair value of available-for-sale financial assets	可供出售金融資產之公平價值變動 38(h)	359,477	–
Exchange and other adjustments	匯兌及其他調整 38(f), 38(h), 39	27,875	24,874
		467,395	91,376
Net profit for the year	年度內溢利		
Attributable to:	可歸屬於:		
Equity holders of the Group	本集團股東權益 38(i)	2,748,725	2,347,709
– Attributable to equity holders of the Group (as previously reported)	– 歸屬於集團股東權益(如前匯報)		2,423,800
– Prior period adjustments arising from change in accounting policies	– 因會計政策轉變引致的前期調整		(76,091)
Minority interests	少數股東權益 39	37,256	24,767
		2,785,981	2,372,476
Total recognised income and expenses for the year (of which HK\$37,256,000 (2004: HK\$24,767,000) is attributable to minority interests)	年度內已確認的收入和支出(其中少數股東應佔權益港幣37,256,000元(2004年:港幣24,767,000元))	3,253,376	2,463,852

Consolidated Summary Statement of Changes in Equity (continued)

綜合權益變動表 (續)

For the year ended 31st December, 2005 截至2005年12月31日止年度

			2005	2004
		Notes 附註	HK\$'000 港幣千元	Restated 重報 HK\$'000 港幣千元
Dividends declared or approved during the year	年度內已宣布或核准派發股息	38(i)	(1,691,428)	(1,325,241)
Movements in shareholders' equity arising from capital transactions with equity holders of the Group:	與集團股東進行資本交易所產生的股東權益變動：			
Shares issued under Staff Share Option Schemes	根據僱員認股計劃發行的股份	37, 38(a)	70,638	172,389
Shares issued in lieu of dividends	以股代息發行的股份	38(b)	313,034	295,794
Capital fee	資本費用	38(a)	(58)	(144)
			383,614	468,039
Movements in minority interests	少數股東權益變動			
Acquisition of subsidiaries	購入附屬公司	39	975	-
Decrease/(increase) in shareholding	減少/(增加) 股權	39	3,409	(2,092)
Contribution from minority shareholders	少數股東借款	39	-	118,562
			4,384	116,470
Balance as at 31st December	於12月31日結餘		24,404,528	21,858,794

The notes on pages 98 to 209 form part of these accounts. 第98至209頁之附註屬本賬項之一部分。