綜合股東權益變更表

Consolidated Statement of Changes in Equity

二零零五年十二月三十一日全年結算 (以港幣千元位列示) For the year ended 31st December, 2005 (Expressed in thousands of Hong Kong dollars)

2005

2004

附註 Notes		(重報) (restated)
股東資金 (已於十二月	7,403,887	6,686,881
在股東權益及負債分別呈報) as at 31st December)	19,884	18,292
已於一月一日呈報之股東權益總額 Total equity as at 1st January as previously reported —會計政策變更引致 — prior year adjustments arising from change in	7,423,771	6,705,173
之往年調整 accounting policies 4(a)(i)	(9,069)	
已重報但未包括期初結餘調整 As restated, before opening balance adjustments —會計政策變更引致 — opening balance adjustments arising from change	7,414,702	6,705,173
之期初結餘調整 in accounting policies 35	187,336	
於一月一日已包括往年及期初結餘 Total equity as at 1st January, after prior year and opening balance adjustments	7,602,038	6,705,173
已扣除遞延税項之重估非持作買賣 Unrealised gains on revaluation of non-trading 用途證券之未實現收益 securities after deferred tax charge 35	_	4,393
已計入遞延税項之重估可供銷售 Unrealised losses on revaluation of available-for-sale	(00.650)	4,000
金融資產之未實現虧損 financial assets after deferred tax credit 35 出售可供銷售金融資產 Realisation on disposal of available-for-sale	(20,650)	_
financial assets 35 重估投資物業之未實現收益 Unrealised gains on revaluation of investment	7,424	-
properties 35 投資物業重估儲備中已計入 Deferred tax credited to investment properties	-	11,809
之遞延税項 revaluation reserve 35	-	10,933
Deferred tax credited to investment properties 25 25 25 25 25 25 25 2	9,297	(10,020)
銀行行址重估儲備中已計入 Deferred tax credited to bank premises 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2,900 (759)	122 42
已呈報之直接於股東權益內	(1,788)	17,279
之往年調整 accounting policies 35		(12,669)
已重報之直接於股東權益內 Net (expenses)/income recognised directly in 確認之淨(支出)/收入 equity as restated	(1,788)	4,610
E 呈報之本銀行股東 Profit attributable to the shareholders as	(1,700)	
確認之淨(支出)/收入 equity as restated 已呈報之本銀行股東 Profit attributable to the shareholders as previously reported 已呈報之少數股東權益 Profit attributable to minority interests as	-	1,168,021
所怕之渔利 previously reported		1,592
已呈報之年內純利 Net profit for the year as previously reported —會計政策變更引致 — prior year adjustment in respect of change in	-	1,169,613
之往年調整 accounting policies 4(a)(i)		(1,332)
年內純利(二零零四年:已重報) Net profit for the year (2004: as restated)	1,350,945	1,168,281
年內已確認之收支總額 Total recognised income and expenses for the year	1,349,157	1,172,891
已派股息 Dividends paid 35 根據認股權計劃發行之股份款項 Proceeds on shares issued under share option scheme	(626,149)	(473,196)
認股權計劃之會計政策變更 Change in accounting policy in share option scheme 4(a)(i)	4,010 -	3,298 4,932
僱員獎勵計劃及認股權計劃 Share premium under Employee Incentive Plan and 2股本溢價 share option scheme 35	8,995	1,604
於十二月三十一日之股東權益總額 Total equity as at 31st December	8,338,051	7,414,702
年內已確認之收支總額 Total recognised income and expenses for the year		
可分配予: attributable to: 本銀行股東 Shareholders of the Bank 少數股東權益 Minority interests	1,346,930 2,227	1,171,299 1,592
	1,349,157	1,172,891

第56頁至第205頁之附註構成本年結一部 The notes on pages 56 to 205 form part of these accounts. 份。