

# 綜合權益變動報表

## Consolidated Statement of Changes in Equity

截至二零零五年十二月三十一日止年度 For the year ended 31 December 2005  
(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)

		本公司股東應佔權益				少數 股東權益	權益合計
		Attributable to the shareholders of the Company					
		股本 Share capital	股份溢價 Share premium	其他儲備 Other reserves	保留盈利 Retained earnings	Minority interests	Total equity
<b>二零零五年一月一日結餘</b> ，如下	<b>Balance at 1 January 2005</b> as per below	<b>919,831</b>	<b>2,054,513</b>	<b>827,331</b>	<b>3,918,947</b>	<b>19,990</b>	<b>7,740,612</b>
採納香港會計準則第39號之期初調整	Opening adjustment for the adoption of HKAS 39	-	-	(12,347)	126,503	-	114,156
<b>二零零五年一月一日結餘</b> ，經重列	<b>Balance at 1 January 2005</b> , as restated	<b>919,831</b>	<b>2,054,513</b>	<b>814,984</b>	<b>4,045,450</b>	<b>19,990</b>	<b>7,854,768</b>
可供出售證券之公平值收益/(虧損)	Fair value gains/(losses) on available-for-sale securities	-	-	56,455	-	(2)	56,453
出售可供出售證券	Disposal of available-for-sale securities	-	-	(116,077)	-	-	(116,077)
遞延稅項負債因出售可供出售證券及公平值收益而撥回	Deferred tax liabilities released on fair value gains on and disposal of available-for-sale securities	-	-	10,806	-	-	10,806
行產重估之公平值收益	Fair value gains on revaluation of premises	-	-	337,967	-	-	337,967
遞延稅項負債於行產重估內確認	Deferred tax liabilities recognised on premises revaluation	-	-	(59,152)	-	-	(59,152)
海外附屬公司財務報表的匯兌差異	Exchange differences arising on translation of the financial statements of a foreign subsidiary	-	-	(121)	-	(39)	(160)
直接確認於權益之淨收入/(支出)	Net income/(expense) recognised directly in equity	-	-	229,878	-	(41)	229,837
年度溢利	Profit for the year	-	-	-	978,834	2,338	981,172
於二零零五年確認之總收入	Total recognised income for 2005	-	-	229,878	978,834	2,297	1,211,009
發行普通股股份	Issue of ordinary shares	11,585	154,636	-	-	-	166,221
附屬公司向其少數股東派發股息	Dividend paid to minority shareholder of a subsidiary	-	-	-	-	(3,675)	(3,675)
收購附屬公司	Acquisition of subsidiaries	-	-	-	-	5,886	5,886
附屬公司少數股東對該公司之資本貢獻	Capital contribution by minority shareholder to a subsidiary	-	-	-	-	194	194
二零零四年末期股息	2004 final dividend	-	-	-	(349,536)	-	(349,536)
二零零五年中期股息	2005 interim dividend	-	-	-	(211,561)	-	(211,561)
		<b>11,585</b>	<b>154,636</b>	<b>-</b>	<b>(561,097)</b>	<b>2,405</b>	<b>(392,471)</b>
<b>二零零五年十二月三十一日結餘</b>	<b>Balance at 31 December 2005</b>	<b>931,416</b>	<b>2,209,149</b>	<b>1,044,862</b>	<b>4,463,187</b>	<b>24,692</b>	<b>8,673,306</b>

截至十二月三十一日止年度  
Year ended 31 December  
二零零五年 二零零四年  
2005 2004

包括於保留盈利內之擬派末期股息 Proposed final dividends included in retained earnings **353,938** 349,536

# 綜合權益變動報表

## Consolidated Statement of Changes in Equity

截至二零零五年十二月三十一日止年度(續) For the year ended 31 December 2005 (Continued)  
(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)

	本公司股東應佔權益					少數 股東權益	權益合計 Total equity
	Attributable to the shareholders of the Company						
	股本 Share capital	股份溢價 Share premium	其他儲備 Other reserves	保留盈利 Retained earnings			
<b>二零零四年一月一日結餘，於前呈報</b>	<b>Balance at 1 January 2004, as previously reported</b>						
因重估投資物業而產生之遞延稅項	809,900	815,382	837,755	3,217,432	19,120		5,699,589
	-	-	(7,074)	-	-		(7,074)
<b>二零零四年一月一日結餘，經重列</b>	<b>Balance at 1 January 2004, as restated</b>						
非持作買賣用途的證券之公平值收益	-	-	41,925	-	-		41,925
遞延稅項負債因出售非持作買賣用途的證券及其公平值收益而確認	-	-	(278)	-	-		(278)
遞延稅項負債於行產重估內確認	-	-	(594)	-	-		(594)
出售非持作買賣用途的證券	-	-	(46,698)	-	-		(46,698)
因重組而出售之附屬公司	-	-	(1,173)	-	-		(1,173)
行產重估之公平值收益	-	-	3,391	-	-		3,391
海外附屬公司財務報表的匯兌差異	-	-	77	-	24		101
直接確認於權益之淨(支出)/收入	Net (expense)/income recognised directly in equity						
年度溢利	-	-	(3,350)	1,118,739	2,683		1,121,422
於二零零四年確認之總(支出)/收入	Total recognised (expense)/income for 2004						
發行普通股股份	109,931	1,281,793	-	-	-		1,391,724
發行股份的費用	-	(42,662)	-	-	-		(42,662)
附屬公司向其少數股東派發股息	-	-	-	-	(1,837)		(1,837)
二零零三年末期股息	-	-	-	(205,663)	-		(205,663)
二零零四年中期股息	-	-	-	(211,561)	-		(211,561)
	109,931	1,239,131	-	(417,224)	(1,837)		930,001
<b>二零零四年十二月三十一日結餘，經重列</b>	<b>Balance at 31 December 2004, as restated</b>						
	919,831	2,054,513	827,331	3,918,947	19,990		7,740,612

第59頁至第179頁之附註乃本綜合財務報表之一部分。

The notes on pages 59 to 179 are an integral part of these consolidated financial statements.