

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2002

# 綜合權益變動表

截至2002年12月31日止年度

|                                                                                 |                              | Issued<br>share<br>capital | Investment<br>property<br>revaluation<br>reserve | Land and<br>buildings<br>revaluation<br>reserve | Long term<br>investment<br>revaluation<br>reserve | General<br>reserve | Exchange<br>fluctuation<br>reserve | Retained<br>profits | Proposed<br>final<br>dividend | Total           |
|---------------------------------------------------------------------------------|------------------------------|----------------------------|--------------------------------------------------|-------------------------------------------------|---------------------------------------------------|--------------------|------------------------------------|---------------------|-------------------------------|-----------------|
|                                                                                 |                              | 已發行股本                      | 投資物業<br>重估儲備                                     | 土地及樓宇<br>重估儲備                                   | 長期投資<br>重估儲備                                      | 一般儲備               | 外匯變動<br>儲備                         | 保留溢利                | 末期股息<br>擬派                    | 合計              |
|                                                                                 | Note                         | HK\$'000<br>千港元            | HK\$'000<br>千港元                                  | HK\$'000<br>千港元                                 | HK\$'000<br>千港元                                   | HK\$'000<br>千港元    | HK\$'000<br>千港元                    | HK\$'000<br>千港元     | HK\$'000<br>千港元               | HK\$'000<br>千港元 |
| At 1 January 2001                                                               | 於2001年1月1日                   | 110,000                    | 23,878                                           | 526,425                                         | 113,639                                           | 10,085             | 2,894                              | 1,013,898           | 26,400                        | 1,827,219       |
| Final 2000 dividend declared                                                    | 已宣派2000年<br>末期股息             | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | —                   | (26,400)                      | (26,400)        |
| Deficit on revaluation:                                                         | 重估虧損：                        |                            |                                                  |                                                 |                                                   |                    |                                    |                     |                               |                 |
| Company and subsidiaries                                                        | 本公司及<br>附屬公司                 | —                          | (17,121)                                         | —                                               | (36,926)                                          | —                  | —                                  | —                   | —                             | (54,047)        |
| Associates                                                                      | 聯營公司                         | —                          | (183)                                            | —                                               | —                                                 | —                  | —                                  | —                   | —                             | (183)           |
| Transfer                                                                        | 轉撥                           | —                          | 28,641                                           | (28,641)                                        | —                                                 | —                  | —                                  | —                   | —                             | —               |
| Exchange realignments                                                           | 匯兌調整                         | —                          | —                                                | —                                               | —                                                 | —                  | 284                                | —                   | —                             | 284             |
| Net gains and losses not recognised in the consolidated profit and loss account | 綜合損益賬中<br>未確認之<br>淨收益及<br>虧損 | —                          | 11,337                                           | (28,641)                                        | (36,926)                                          | —                  | 284                                | —                   | —                             | (53,946)        |
| Release on winding up of a subsidiary                                           | 因結束附屬<br>公司而變現               | —                          | —                                                | —                                               | —                                                 | (85)               | —                                  | —                   | —                             | (85)            |
| Net profit for the year                                                         | 年內淨溢利                        | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | 20,355              | —                             | 20,355          |
| Interim 2001 dividend                                                           | 2001年中期股息 12                 | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | (13,200)            | —                             | (13,200)        |
| Proposed final 2001 dividend                                                    | 擬派2001年<br>末期股息 12           | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | (8,800)             | 8,800                         | —               |
| At 31 December 2001                                                             | 於2001年12月31日                 | 110,000                    | 35,215                                           | 497,784                                         | 76,713                                            | 10,000             | 3,178                              | 1,012,253           | 8,800                         | 1,753,943       |
| At 1 January 2002                                                               | 於2002年1月1日                   | 110,000                    | 35,215 <sup>†</sup>                              | 497,784                                         | 76,713                                            | 10,000             | 3,178                              | 1,012,253           | 8,800                         | 1,753,943       |
| Final 2001 dividend declared                                                    | 已宣派2001年<br>末期股息             | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | —                   | (8,800)                       | (8,800)         |
| Deficit on revaluation:                                                         | 重估虧損：                        |                            |                                                  |                                                 |                                                   |                    |                                    |                     |                               |                 |
| Company and subsidiaries                                                        | 本公司及<br>附屬公司                 | —                          | (2,533)                                          | —                                               | (12,512)                                          | —                  | —                                  | —                   | —                             | (15,045)        |
| Associates                                                                      | 聯營公司                         | —                          | (769)                                            | —                                               | —                                                 | —                  | —                                  | —                   | —                             | (769)           |
| Exchange realignments                                                           | 匯兌調整                         | —                          | —                                                | —                                               | —                                                 | —                  | 23                                 | —                   | —                             | 23              |
| Net gains and losses not recognised in the consolidated profit and loss account | 綜合損益賬中<br>未確認之<br>淨收益及<br>虧損 | —                          | (3,302)                                          | —                                               | (12,512)                                          | —                  | 23                                 | —                   | —                             | (15,791)        |
| Net profit for the year                                                         | 年內淨溢利                        | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | 63,640              | —                             | 63,640          |
| Interim 2002 dividend                                                           | 2002年中期股息 12                 | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | (17,600)            | —                             | (17,600)        |
| Proposed final 2002 dividend                                                    | 擬派2002年<br>末期股息 12           | —                          | —                                                | —                                               | —                                                 | —                  | —                                  | (26,400)            | 26,400                        | —               |
| At 31 December 2002                                                             | 於2002年12月31日                 | 110,000                    | 31,913*                                          | 497,784*                                        | 64,201*                                           | 10,000*            | 3,201*                             | 1,031,893*          | 26,400                        | 1,775,392       |

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|                             |              | Issued<br>share<br>capital | Investment<br>property<br>revaluation<br>reserve | Land and<br>buildings<br>revaluation<br>reserve | Long term<br>investment<br>revaluation<br>reserve | General<br>reserve | Exchange<br>fluctuation<br>reserve | Retained<br>profits | Proposed<br>final<br>dividend | Total            |
|-----------------------------|--------------|----------------------------|--------------------------------------------------|-------------------------------------------------|---------------------------------------------------|--------------------|------------------------------------|---------------------|-------------------------------|------------------|
|                             |              | 已發行股本                      | 投資物業<br>重估儲備                                     | 土地及樓宇<br>重估儲備                                   | 長期投資<br>重估儲備                                      | 一般儲備               | 外匯變動<br>儲備                         | 保留溢利                | 末期股息<br>擬派                    | 合計               |
|                             |              | 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              |
| Reserves retained by:       | 儲備保留在：       |                            |                                                  |                                                 |                                                   |                    |                                    |                     |                               |                  |
| Company and<br>subsidiaries | 本公司及<br>附屬公司 | 110,000                    | 28,641                                           | 497,784                                         | 64,201                                            | 10,000             | 3,077                              | 1,030,085           | 26,400                        | 1,770,188        |
| Associates                  | 聯營公司         | —                          | 3,272                                            | —                                               | —                                                 | —                  | 124                                | 1,808               | —                             | 5,204            |
| At 31 December 2002         | 於2002年12月31日 | <u>110,000</u>             | <u>31,913</u>                                    | <u>497,784</u>                                  | <u>64,201</u>                                     | <u>10,000</u>      | <u>3,201</u>                       | <u>1,031,893</u>    | <u>26,400</u>                 | <u>1,775,392</u> |
| Company and<br>subsidiaries | 本公司及<br>附屬公司 | 110,000                    | 31,174                                           | 497,784                                         | 76,713                                            | 10,000             | 3,054                              | 1,011,155           | 8,800                         | 1,748,680        |
| Associates                  | 聯營公司         | —                          | 4,041                                            | —                                               | —                                                 | —                  | 124                                | 1,098               | —                             | 5,263            |
| At 31 December 2001         | 於2001年12月31日 | <u>110,000</u>             | <u>35,215</u>                                    | <u>497,784</u>                                  | <u>76,713</u>                                     | <u>10,000</u>      | <u>3,178</u>                       | <u>1,012,253</u>    | <u>8,800</u>                  | <u>1,753,943</u> |

\* These reserve accounts comprise the consolidated reserves of HK\$1,638,992,000 (2001: HK\$1,635,143,000) in the consolidated balance sheet.

# The balance of the investment property revaluation reserve brought forward included an amount of HK\$28,641,000 which was transferred from the fixed assets revaluation reserve in the prior year and accordingly, the amount is not used to cover the excess of the deficit on revaluation of investment properties.

\* 於綜合資產負債表內，此等儲備賬目組成綜合儲備1,638,992,000港元(2001：1,635,143,000港元)。

# 投資物業重估儲備累計餘額內，包括28,641,000港元為上年度由固定資產重估儲備轉撥數額，故此，此部分儲備不可用作抵銷重估投資物業之多出虧損。