

# Consolidated Statement of Changes in Equity

Year ended 31 December 2003

	Notes	Issued ordinary share capital 已發行普通股股本 HK\$'000 千港元	Issued preference share capital 已發行優先股股本 HK\$'000 千港元	Share premium account 股份溢價賬 HK\$'000 千港元	Contributed surplus 繳入盈餘 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Land and building revaluation reserve 土地及樓宇重估儲備 HK\$'000 千港元	Exchange fluctuation reserve 匯兌波動儲備 HK\$'000 千港元	Retained profits/ (accumulated losses) 保留溢利/ (累計虧損) HK\$'000 千港元	Total 合計 HK\$'000 千港元
At 1 January 2002:	於二零零二年一月一日:									
As previously reported	如前呈報	147,035	74,068	832,748	9,899	231,933	2,569	(7,191)	(392,905)	898,156
Prior year adjustment:	以前年度調整:									
SSAP 12 – restatement of deferred tax	會計實務準則第12號 – 重列遞延稅項	33	–	–	–	(25,073)	(776)	–	7,305	(18,544)
As restated	重列	147,035	74,068	832,748	9,899	206,860	1,793	(7,191)	(385,600)	879,612
Paid-up preference shares	繳付優先股	34	20,696	–	–	–	–	–	–	20,696
Conversion of preference shares to ordinary shares	優先股兌換為普通股	34	(22,996)	19,396	–	–	–	–	–	–
Issue of ordinary shares	發行普通股	34	31,174	112,216	–	–	–	–	–	143,390
Surplus on revaluation, net of deferred tax (as restated)	重估盈餘 (扣除遞延稅項) (重列)	–	–	–	–	–	6,366	–	–	6,366
Exchange realignment	匯兌調整	–	–	–	–	–	–	1,281	–	1,281
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	–	–	–	–	–	6,366	1,281	–	7,647
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	–	–	–	–	–	(247)	–	247	–
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	6	–	–	–	–	–	2,277	–	2,277
Realisation of capital reserve on disposal of subsidiaries	出售附屬公司時變現之資本儲備	37(b)	–	–	–	(84,213)	–	–	–	(84,213)
Net profit for the year (as restated)	年度溢利淨額 (重列)	–	–	–	–	–	–	–	154,768	154,768
At 31 December 2002	於二零零二年十二月三十一日	181,809	71,768	*964,360	*9,899	*122,647	*7,912	*(3,633)	*(230,585)	1,124,177

# Statement of Changes in Equity

綜合權益變動表

截至二零零三年十二月三十一日止年度

	Notes	Issued ordinary share capital 已發行普通股股本 HK\$'000 千港元	Issued preference share capital 已發行優先股股本 HK\$'000 千港元	Share premium account 股份溢價賬 HK\$'000 千港元	Contributed surplus 繳入盈餘 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Land and building revaluation reserve 土地及樓宇重估儲備 HK\$'000 千港元	Exchange fluctuation reserve 匯兌波動儲備 HK\$'000 千港元	Retained profits/(accumulated losses) 保留溢利/(累計虧損) HK\$'000 千港元	Total 合計 HK\$'000 千港元
At 1 January 2003:	於二零零三年一月一日									
As previously reported	如前呈報	181,809	71,768	964,360	9,899	147,720	12,171	(3,633)	(230,447)	1,153,647
Prior year adjustment:	以前年度調整:									
SSAP 12 – restatement of deferred tax	會計實務準則第12號 – 重列遞延稅項	33	–	–	–	(25,073)	(4,259)	–	(138)	(29,470)
As restated	重列	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	34	(71,768)	–	–	–	–	–	–	(71,768)
Issue of ordinary shares	發行普通股	34	–	4,192	–	–	–	–	–	5,769
Surplus on revaluation, net of deferred tax	重估盈餘，扣除遞延稅項	–	–	–	–	–	2,857	–	–	2,857
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	6	–	–	–	–	–	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	34	–	(964,360)	488,930	–	–	–	475,430	–
2003 distribution	二零零三年分派	13	–	–	(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

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Year ended 31 December 2003

\* These reserve accounts comprise the consolidated reserves of HK\$909,229,000 (2002 (restated): HK\$870,600,000) in the consolidated balance sheet.

\* 該等儲備賬目包含綜合資產負債表其中 909,229,000 港元 (二零零二年 (重列) : 870,600,000 港元) 之綜合儲備。

		Issued ordinary share capital 普通股股本 HK\$'000 千港元	Issued preference share capital 優先股股本 HK\$'000 千港元	Share premium account 股份溢價賬 HK\$'000 千港元	Contributed surplus 繳入盈餘 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Land and building revaluation reserve 土地及樓宇 重估儲備 HK\$'000 千港元	Exchange fluctuation reserve 匯兌 波動儲備 HK\$'000 千港元	Retained profits/ (accumulated losses) 保留溢利/ (累計虧損) HK\$'000 千港元	Total 合計 HK\$'000 千港元
Reserves retained by:	由下列公司保留 之儲備:									
Company and subsidiaries	本公司及附屬 公司	183,386	—	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
Company and subsidiaries	本公司及附屬 公司	181,809	71,768	964,360	9,899	122,647	7,912	2,330	(188,227)	1,172,498
Jointly-controlled entities	共同控制公司	—	—	—	—	—	—	(6,094)	(37,548)	(43,642)
Associates	聯營公司	—	—	—	—	—	—	131	(4,810)	(4,679)
31 December 2002	於二零零二年 十二月三十一日	181,809	71,768	964,360	9,899	122,647	7,912	(3,633)	(230,585)	1,124,177

Certain amounts of negative goodwill arising on the acquisition of subsidiaries prior to the adoption of SSAP 30 "Business combinations" in 2001 remain credited to the capital reserve as explained in note 17 to the financial statements.

誠如財務報表附註17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。