

# 綜合權益變動表

截至二零零三年十二月三十一日止年度

| 以千港元為單位               | 附註    | 普通股本    | 股本溢價賬     | 資本儲備<br>(附註38(a)) | 投資物業<br>重估儲備 | 認股權證<br>儲備 | 儲備基金<br>(附註38(a)) | 外匯<br>變動儲備 | 保留溢利     | 建議<br>末期股息 | 總額        |
|-----------------------|-------|---------|-----------|-------------------|--------------|------------|-------------------|------------|----------|------------|-----------|
| 於二零零二年一月一日            |       |         |           |                   |              |            |                   |            |          |            |           |
| 以往列報                  |       |         |           |                   |              |            |                   |            |          |            |           |
| 按會計實務準則第12條<br>利得稅之規定 |       | 951,165 | 2,459,512 | 12,743            | 2,317        | 91,648     | 16,215            | (318,930)  | 574,709  | 28,535     | 3,817,914 |
| 作前期調整                 | 35    | —       | —         | —                 | (834)        | —          | —                 | 34,525     | (16,838) | —          | 16,853    |
| 重列                    |       | 951,165 | 2,459,512 | 12,743            | 1,483        | 91,648     | 16,215            | (284,405)  | 557,871  | 28,535     | 3,834,767 |
| 派發二零零一年末期股息           |       | —       | —         | —                 | —            | —          | —                 | —          | —        | (28,535)   | (28,535)  |
| 行使認股權證                |       | 4       | 9         | —                 | —            | (2)        | —                 | —          | —        | —          | 11        |
| 應佔聯營公司之儲備             |       | —       | —         | —                 | —            | —          | 30                | —          | —        | —          | 30        |
| 匯兌調整(重列)              |       | —       | —         | —                 | —            | —          | —                 | 165,613    | —        | —          | 165,613   |
| 於綜合損益賬未確認<br>之淨收益及虧損  |       | —       | —         | —                 | —            | —          | 30                | 165,613    | —        | —          | 165,643   |
| 於出售時解除之外匯變動儲備：        |       |         |           |                   |              |            |                   |            |          |            |           |
| — 附屬公司                |       | —       | —         | —                 | —            | —          | —                 | (2,827)    | —        | —          | (2,827)   |
| — 聯營公司                |       | —       | —         | —                 | —            | —          | —                 | 179        | —        | —          | 179       |
| 於出售時解除之商譽：            |       |         |           |                   |              |            |                   |            |          |            |           |
| — 附屬公司                |       | —       | —         | —                 | —            | —          | 7,342             | —          | —        | —          | 7,342     |
| — 聯營公司                |       | —       | —         | —                 | —            | —          | 1,300             | —          | —        | —          | 1,300     |
| 年內溢利(重列)              |       | —       | —         | —                 | —            | —          | —                 | —          | 216,397  | —          | 216,397   |
| 建議二零零二年末期股息           | 11    | —       | —         | —                 | —            | —          | —                 | —          | (28,535) | 28,535     | —         |
| 從保留溢利轉入               | 38(a) | —       | —         | —                 | —            | —          | 1,248             | —          | (1,248)  | —          | —         |
| 於二零零二年十二月三十一日         |       | 951,169 | 2,459,521 | 12,743            | 1,483        | 91,646     | 26,135            | (121,440)  | 744,485  | 28,535     | 4,194,277 |

# 綜合權益變動表 (續)

截至二零零三年十二月三十一日止年度

| 以千港元為單位               | 附註    | 普通股本    | 股本溢價賬      | 資本儲備<br>(附註38(a)) | 投資物業<br>重估儲備 | 認股權證<br>儲備 | 儲備基金<br>(附註38(a)) | 外匯<br>變動儲備 | 保留溢利     | 建議<br>末期股息 | 總額        |
|-----------------------|-------|---------|------------|-------------------|--------------|------------|-------------------|------------|----------|------------|-----------|
| 於二零零三年一月一日            |       |         |            |                   |              |            |                   |            |          |            |           |
| 以往列報                  |       |         |            |                   |              |            |                   |            |          |            |           |
| 按會計實務準則第12條<br>利得稅之規定 |       | 951,169 | 2,459,521  | 12,743            | 2,317        | 91,646     | 26,135            | (174,065)  | 725,423  | 28,535     | 4,123,424 |
| 作前期調整                 | 35    | —       | —          | —                 | (834)        | —          | —                 | 52,625     | 19,062   | —          | 70,853    |
| 重列                    |       | 951,169 | 2,459,521  | 12,743            | 1,483        | 91,646     | 26,135            | (121,440)  | 744,485  | 28,535     | 4,194,277 |
| 派發二零零二年末期股息           |       | —       | —          | —                 | —            | —          | —                 | —          | —        | (28,535)   | (28,535)  |
| 應佔聯營公司之儲備             |       | —       | —          | —                 | —            | —          | 814               | —          | —        | —          | 814       |
| 應佔共同控權合資企業之儲備         |       | —       | —          | —                 | —            | —          | 2,199             | —          | —        | —          | 2,199     |
| 匯兌調整                  |       | —       | —          | (732)             | —            | —          | (966)             | 24,783     | —        | —          | 23,085    |
| 於綜合損益賬未確認<br>之淨收益及虧損  |       | —       | —          | (732)             | —            | —          | 2,047             | 24,783     | —        | —          | 26,098    |
| 於出售附屬公司時解除之外匯<br>變動儲備 |       | —       | —          | —                 | —            | —          | —                 | (1,267)    | —        | —          | (1,267)   |
| 年內溢利                  |       | —       | —          | —                 | —            | —          | —                 | —          | 234,412  | —          | 234,412   |
| 建議二零零三年末期股息           | 11    | —       | —          | —                 | —            | —          | —                 | —          | (28,535) | 28,535     | —         |
| 從保留溢利轉入               | 38(a) | —       | —          | —                 | —            | —          | 11,944            | —          | (11,944) | —          | —         |
| 於二零零三年十二月三十一日         |       | 951,169 | 2,459,521  | 12,011            | 1,483        | 91,646     | 40,126            | (97,924)   | 938,418  | 28,535     | 4,424,985 |
| 儲備保留如下：               |       |         |            |                   |              |            |                   |            |          |            |           |
| 本公司及附屬公司              |       | 951,169 | 2,459,521  | 12,743            | 1,483        | 91,646     | 14,643            | (121,440)  | 704,338  | 28,535     | 4,142,638 |
| 共同控權合資企業              |       | —       | —          | —                 | —            | —          | —                 | —          | 31,736   | —          | 31,736    |
| 聯營公司                  |       | —       | —          | —                 | —            | —          | 11,492            | —          | 8,411    | —          | 19,903    |
| 於二零零二年十二月三十一日         |       | 951,169 | 2,459,521  | 12,743            | 1,483        | 91,646     | 26,135            | (121,440)  | 744,485  | 28,535     | 4,194,277 |
| 本公司及附屬公司              |       | 951,169 | 2,459,521  | 12,011            | 1,483        | 91,646     | 22,424            | (97,924)   | 927,540  | 28,535     | 4,396,405 |
| 共同控權合資企業              |       | —       | —          | —                 | —            | —          | 4,082             | —          | 15,701   | —          | 19,783    |
| 聯營公司                  |       | —       | —          | —                 | —            | —          | 13,620            | —          | (4,823)  | —          | 8,797     |
| 於二零零三年十二月三十一日         |       | 951,169 | 2,459,521* | 12,011*           | 1,483*       | 91,646*    | 40,126*           | (97,924)*  | 938,418* | 28,535     | 4,424,985 |

\* 此等儲備賬組成了綜合資產負債表內綜合儲備之3,445,281,000港元(二零零二年：3,214,573,000港元)。