

簡明綜合權益變動表

Condensed Consolidated Statement of Changes in Equity

截至二零零五年九月三十日止六個月 For the six months ended 30 September 2005

本公司股權持有人應佔

Attributable to the equity holders of the Company

		本公司股權持有人應佔													
		股本	累計溢利	普通儲備	股份溢價	資產重估儲備	投資重估儲備	投資物業重估儲備	可換股債券	可供分派儲備	匯兌儲備	資本贖回儲備	少數股東權益	總計	
		Share capital	Accumulated profits	General reserve	Share premium	Asset revaluation reserve	Investment revaluation reserve	Investment property revaluation reserve	Convertible bonds equity reserve	Dis-tributable reserve	Exchange reserve	Capital redemption reserve	Minority interests	Total	
		百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	
		HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	
於二零零四年四月一日	At 1 April 2004														
- 以往呈報	- as previously reported	289.3	4,149.8	78.3	866.7	153.1	0.1	-	-	450.7	(119.4)	3.1	5,871.7	424.7	6,296.4
- 會計政策變動之影響	- effect of changes in accounting policies (note 2)	-	(181.9)	-	-	(23.7)	-	-	-	-	37.8	-	(167.8)	(34.9)	(202.7)
- 重列	- as restated	289.3	3,967.9	78.3	866.7	129.4	0.1	-	-	450.7	(81.6)	3.1	5,703.9	389.8	6,093.7
非交易投資之公允價值變動	Fair value changes on non-trading investments	-	-	-	-	-	0.4	-	-	-	-	-	0.4	-	0.4
換算海外業務產生之匯兌差額	Exchange differences arising from translation of overseas operations	-	-	-	-	-	-	-	-	-	30.7	-	30.7	-	30.7
重估投資物業產生之盈餘	Surplus arising from revaluation of investment properties	-	-	-	-	-	-	71.2	-	-	-	-	71.2	-	71.2
物業重估產生之遞延稅項負債	Deferred tax liability arising on revaluation of properties	-	-	-	-	-	-	(41.1)	-	-	-	-	(41.1)	-	(41.1)
分佔合營公司儲備變動	Share of movements in reserves of a jointly controlled entity	-	-	-	-	-	-	-	-	0.1	-	-	0.1	-	0.1
少數股東分佔儲備變動	Minority shareholders' share of changes in reserves	-	-	-	-	-	-	(25.0)	-	-	(1.0)	-	(26.0)	26.0	-
直接於股權確認之收益淨額	Net gain recognised directly in equity	-	-	-	-	-	0.4	5.1	-	-	29.8	-	35.3	26.0	61.3
本年度溢利	Profit for the year	-	803.3	-	-	-	-	-	-	-	-	-	803.3	70.7	874.0
期內已確認收支總額	Total recognised income and expense for the period	-	803.3	-	-	-	0.4	5.1	-	-	29.8	-	838.6	96.7	935.3
已付股息	Dividend paid	-	(92.6)	-	-	-	-	-	-	-	-	-	(92.6)	-	(92.6)
於二零零五年三月三十一日	At 31 March 2005	289.3	4,678.6	78.3	866.7	129.4	0.5	5.1	-	450.7	(51.8)	3.1	6,449.9	486.5	6,936.4



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Condensed Consolidated Statement of Changes in Equity

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截至二零零五年九月三十日止六個月 For the six months ended 30 September 2005

本公司股權持有人應佔
Attributable to the equity holders of the Company

		本公司股權持有人應佔											少數股東權益		
		股本	累計溢利	普通儲備	股份溢價	資產重估儲備	投資重估儲備	投資物業重估儲備	可換股債券	可供分派儲備	匯兌儲備	資本贖回儲備	總計	Minority interests	總計
		Share capital	Accumulated profits	General reserve	Share premium	Asset revaluation reserve	Investment revaluation reserve	property revaluation reserve	Convertible equity reserve	Dis-tributable reserve	Exchange reserve	Capital redemption reserve	Total	Minority interests	Total
		百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元
		HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M
於二零零五年四月一日	At 1 April 2005														
- 以往呈報	- as previously reported	289.3	4,886.5	78.3	866.7	143.3	0.5	19.8	-	450.7	(88.9)	3.1	6,649.3	528.3	7,177.6
- 會計政策變動之影響 (附註2)	- effect of changes in accounting policies (note 2)	-	(212.6)	-	-	(13.9)	-	(19.8)	-	-	37.1	-	(209.2)	(41.8)	(251.0)
- 重列	- as restated	289.3	4,673.9	78.3	866.7	129.4	0.5	-	-	450.7	(51.8)	3.1	6,440.1	486.5	6,926.6
可換股債券之股權部份	Equity component of convertible bonds	-	-	-	-	-	-	75.1	-	-	-	-	75.1	-	75.1
換算海外業務產生 之匯兌差額	Exchange differences arising from translation of overseas operations	-	-	-	-	-	-	-	-	(50.3)	-	-	(50.3)	-	(50.3)
收購附屬公司	Acquired on acquisition of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	11.0	11.0
分佔合營公司儲備變動	Share of movements in reserves of a jointly controlled entity	-	-	-	-	-	-	-	-	-	0.2	-	0.2	-	0.2
少數股東分佔儲備變動	Minority shareholders' share of changes in reserves	-	-	-	-	-	-	-	-	-	2.1	-	2.1	(2.1)	-
直接於股權確認之 收益(虧損)淨額	Net gain (loss) recognised directly in equity	-	-	-	-	-	-	-	75.1	-	(48.0)	-	27.1	8.9	36.0
期內溢利	Profit for the period	-	330.1	-	-	-	-	-	-	-	-	-	330.1	19.7	349.8
期內已確認收支總額	Total recognised income and expense for the period	-	330.1	-	-	-	-	-	75.1	-	(48.0)	-	357.2	28.6	385.8
已付股息	Dividend paid	-	(81.0)	-	-	-	-	-	-	-	-	-	(81.0)	-	(81.0)
於二零零五年九月三十日	At 30 September 2005	289.3	4,923.0	78.3	866.7	129.4	0.5	-	75.1	450.7	(99.8)	3.1	6,716.3	515.1	7,231.4

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Attributable to the equity holders of the Company

		本公司股權持有人應佔												
		股本	累計溢利	普通儲備	股份溢價	資產重估儲備	投資重估儲備	投資物業重估儲備	可換股債券	可供分派儲備	匯兌儲備	資本贖回儲備	少數股東權益	總計
		Share capital	Accumulated profits	General reserve	Share premium	Asset revaluation reserve	Investment revaluation reserve	Investment property revaluation reserve	Convertible bonds equity reserve	Dis-tributable reserve	Exchange reserve	Capital redemption reserve	Minority interests	Total
		百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元	百萬元
		HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M	HK\$'M
於二零零四年四月一日	At 1 April 2004													
- 以往呈報	- as previously reported	289.3	4,149.8	78.3	866.7	153.1	0.1	-	-	450.7	(119.4)	3.1	5,871.7	424.7
- 會計政策變動之影響 (附註2)	- effect of changes in accounting policies (note 2)	-	(181.9)	-	-	(23.7)	-	-	-	-	37.8	-	(167.8)	(34.9)
- 重列	- as restated	289.3	3,967.9	78.3	866.7	129.4	0.1	-	-	450.7	(81.6)	3.1	5,703.9	389.8
換算海外業務產生之匯兌差額	Exchange differences arising from translation of overseas operations	-	-	-	-	-	-	-	-	-	(27.3)	-	(27.3)	-
少數股東分佔儲備變動	Minority shareholders' share of changes in reserves	-	-	-	-	-	-	-	-	-	1.2	-	1.2	(1.2)
直接於股權確認之虧損淨額	Net loss recognised directly in equity	-	-	-	-	-	-	-	-	-	(26.1)	-	(26.1)	(1.2)
期內溢利	Profit for the period	-	243.1	-	-	-	-	-	-	-	-	-	243.1	58.4
期內已確認收支總額	Total recognised income and expense for the period	-	243.1	-	-	-	-	-	-	-	(26.1)	-	217.0	57.2
已付股息	Dividend paid	-	(57.9)	-	-	-	-	-	-	-	-	-	(57.9)	-
於二零零四年九月三十日	At 30 September 2004	289.3	4,153.1	78.3	866.7	129.4	0.1	-	-	450.7	(107.7)	3.1	5,863.0	447.0