

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 Attributable to the shareholders of the Company				少數股東 權益	權益合計 Total equity
		股本 Share capital	股份溢價 Share premium	其他儲備 Other reserves	保留盈利 Retained earnings	Minority interests	
二零零五年一月一日結餘 ，如下 採納香港會計準則第39號之期初調整	Balance at 1 January 2005 as per below Opening adjustment for the adoption of HKAS 39	497,219	908,163	887,844	5,948,735	1,734,207	9,976,168
		-	-	(9,664)	97,808	24,805	112,949
二零零五年一月一日結餘 ，經重列	Balance at 1 January 2005 , as restated	497,219	908,163	878,180	6,046,543	1,759,012	10,089,117
可供出售證券之公平值收益	Fair value gains on available-for-sale securities	-	-	47,842	-	12,027	59,869
出售可供出售證券	Disposal of available-for-sale securities	-	-	(90,805)	-	(25,272)	(116,077)
行產重估之公平值收益	Fair value gains on revaluation of premises	-	-	265,425	-	72,542	337,967
遞延稅項負債於行產重估內確認	Deferred tax liabilities recognised on premises revaluation	-	-	(46,456)	-	(12,696)	(59,152)
遞延稅項負債因出售可供出售證券及其公平值收益而撥回	Deferred tax liabilities released on fair value gains on and disposal of available-for-sale securities	-	-	8,428	-	2,378	10,806
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	-	-	(94)	-	(66)	(160)
直接確認於權益之淨收入	Net income recognised directly in equity	-	-	184,340	-	48,913	233,253
年度溢利	Profit for the year	-	-	-	1,019,318	216,883	1,236,201
於二零零五年確認之總收入	Total recognised income for 2005	-	-	184,340	1,019,318	265,796	1,469,454
按以股代息計劃所發行之普通股股份	Issue of ordinary shares pursuant to scrip dividend arrangement	2,957	76,123	-	-	-	79,080
按以股代息計劃而購入之淨資產	Additional net assets acquired via scrip dividend arrangement	-	-	20,705	-	14,912	35,617
按以股代息計劃以額外金額而增持附屬公司之權益	Subscription of additional interest in a subsidiary via scrip dividend arrangement at a premium	-	-	(35,023)	-	-	(35,023)
向少數股東派發股息	Dividends paid to minority shareholders	-	-	-	-	(125,598)	(125,598)
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	-	-	-	(323,192)	-	(323,192)
二零零五年中期股息	2005 interim dividend	-	-	-	(178,999)	-	(178,999)
		2,957	76,123	(14,318)	(502,191)	(104,606)	(542,035)
二零零五年十二月三十一日結餘	Balance at 31 December 2005	500,176	984,286	1,048,202	6,563,670	1,920,202	11,016,536
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				340,120		323,192

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
		Attributable to the shareholders of the Company					
		股本	股份溢價	其他儲備	保留盈利		
		Share capital	Share premium	Other reserves	Retained earnings	Minority interests	Total equity
二零零四年一月一日結餘，於前呈報	Balance at 1 January 2004, as previously reported	493,358	818,860	961,651	4,514,978	54,965	6,843,812
因投資物業重估而產生之遞延稅項	Deferred tax arising from the revaluation of investment properties	-	-	(7,074)	-	-	(7,074)
採納香港財務報告準則第2號之影響	Effect of adoption of HKFRS 2	-	-	-	(6,173)	-	(6,173)
二零零四年一月一日結餘，經重列	Balance at 1 January 2004, as restated	493,358	818,860	954,577	4,508,805	54,965	6,830,565
非持作買賣用途的證券之公平值收益	Fair value gains on non-trading securities	-	-	(11,991)	-	53,988	41,997
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撥回/(確認)	Deferred tax liabilities released/(recognised) on fair value gains on and disposal of non-trading securities	-	-	2,831	-	(3,109)	(278)
出售非持作買賣用途的證券	Disposal of non-trading securities	-	-	(61,415)	-	(2,220)	(63,635)
行產重估之公平值收益	Fair value gains on revaluation of premises	-	-	2,654	-	737	3,391
遞延稅項負債於行產重估內撥回/(確認)	Deferred tax liabilities released/(recognised) on premises revaluation	-	-	1,074	-	(1,666)	(592)
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	-	-	114	-	(13)	101
直接確認於權益之淨(支出)/收入	Net (expense)/income recognised directly in equity	-	-	(66,733)	-	47,717	(19,016)
年度溢利	Profit for the year	-	-	-	2,030,998	130,584	2,161,582
於二零零四年確認之總(支出)/收入	Total recognised (expense)/income for 2004	-	-	(66,733)	2,030,998	178,301	2,142,566
發行普通股以代替繳付現金特別股息	Issue of ordinary shares in lieu of payment of cash special dividend	3,861	89,303	-	-	-	93,164
因重組而出售一間附屬公司之部份權益	Partial disposal of interest in a subsidiary as part of reorganisation	-	-	-	-	1,550,289	1,550,289
向少數股東派發股息	Dividends paid to minority shareholders	-	-	-	-	(49,348)	(49,348)
二零零三年末期股息	2003 final dividend	-	-	-	(199,810)	-	(199,810)
二零零四年中期股息	2004 interim dividend	-	-	-	(193,915)	-	(193,915)
二零零四年特別股息	2004 special dividend	-	-	-	(197,343)	-	(197,343)
		3,861	89,303	-	(591,068)	1,500,941	1,003,037
二零零四年十二月三十一日結餘，經重列	Balance at 31 December 2004, as restated	497,219	908,163	887,844	5,948,735	1,734,207	9,976,168

第67頁至第195頁之附註乃本綜合財務報表之一部分。

The notes on pages 67 to 195 are an integral part of these consolidated financial statements.