

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2005

綜合股本權益變動表

截至二零零五年十二月三十一日止年度

		Attributable to equity holders of the parent													
		Share capital	Share premium	Treasury stocks	Investment properties revaluation reserve	Hotel property revaluation reserve	Convertible bonds-equity reserve	Securities investments reserve	Other reserve	Special reserve	Capital redemption reserve	Retained profits	Total	Minority interests	Total
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		母公司股東應佔股本權益													
		股本	股份溢價	庫存股票	投資物業重估儲備	酒店物業重估儲備	可換股債券權益儲備	證券投資儲備	其他儲備	特別儲備	資本贖回儲備	保留溢利	總額	少數權益	總額
		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	千港元	千港元	千港元	千港元	千港元
At 1st January, 2004	於二零零四年一月一日	216,390	2,067,284	(1,764)	7,701,857	28,018	-	-	-	2,499,685	84,992	1,771,154	14,367,616	-	14,367,616
As originally stated	原先列出														
Effect of changes in accounting policies	會計政策變動之影響	-	-	-	(1,438,715)	(28,018)	-	-	-	-	-	(203,274)	(1,670,007)	(155,675)	(1,825,682)
As restated	經重列	216,390	2,067,284	(1,764)	6,263,142	-	-	-	-	2,499,685	84,992	1,567,880	12,697,609	(155,675)	12,541,934
Deferred tax on revaluation reserve	重估儲備之遞延稅項	-	-	-	(551,122)	-	-	-	-	-	-	-	(551,122)	-	(551,122)
Share of associates' reserve movements during the year	聯營公司年度儲備變動	-	-	-	259,799	-	-	-	-	-	-	-	259,799	-	259,799
Exchange adjustments	匯兌調整	-	-	-	-	-	-	-	-	-	-	2,977	2,977	-	2,977
Surplus on revaluation	重估溢餘	-	-	-	3,139,702	-	-	-	-	-	-	-	3,139,702	-	3,139,702
Share of revaluation reserve by minority interests	少數股東分佔重估儲備	-	-	-	(30,481)	-	-	-	-	-	-	-	(30,481)	30,481	-
Net income recognised directly in equity	直接於股本權益確認之淨收入	-	-	-	2,817,898	-	-	-	-	-	-	2,977	2,820,875	30,481	2,851,356
Profit for the year (as restated)	年內溢利 (經重列)	-	-	-	-	-	-	-	-	-	-	1,619,085	1,619,085	39,327	1,658,412
Total recognised income for the year	年內確認總收入	-	-	-	2,817,898	-	-	-	-	-	-	1,622,062	4,439,960	69,808	4,509,768
Cancellation on repurchase of own shares	購回及註銷本身股份	(13,369)	(492,092)	1,764	-	-	-	-	-	-	11,605	-	(492,092)	-	(492,092)
Surplus realised on disposals of investment properties, net of tax	出售投資物業所變現之溢餘扣除稅項	-	-	-	(7,625)	-	-	-	-	-	-	-	(7,625)	34	(7,591)
Acquisition of additional interests in subsidiaries	增購附屬公司權益	-	-	-	-	-	-	-	-	-	-	-	-	(3,682)	(3,682)
Final dividend paid	已付末期股息	-	-	-	-	-	-	-	-	-	-	(253,200)	(253,200)	-	(253,200)
Interim dividend paid	已付中期股息	-	-	-	-	-	-	-	-	-	-	(172,858)	(172,858)	-	(172,858)
At 31st December, 2004 (as restated)	於二零零四年十二月三十一日 (經重列)	203,021	1,575,192	-	9,073,415	-	-	-	-	2,499,685	96,597	2,763,884	16,211,794	(89,515)	16,122,279
Effect of changes in accounting policies	會計政策變動之影響	-	-	-	(9,073,415)	-	-	317,326	-	-	-	9,233,934	477,845	95,539	573,384
At 1st January, 2005 (as restated)	於二零零五年一月一日 (經重列)	203,021	1,575,192	-	-	-	-	317,326	-	2,499,685	96,597	11,997,818	16,689,639	6,024	16,695,663
Share of associates' reserve movements during the year	聯營公司年度儲備變動	-	-	-	-	-	-	7,355	(78,375)	-	-	-	(71,020)	-	(71,020)
Gains on fair value changes of available-for-sale investments (Note 2)	可供出售投資公平值變動收益 (附註2)	-	-	-	-	-	-	255,977	-	-	-	-	255,977	-	255,977
Exchange adjustments	匯兌調整	-	-	-	-	-	-	-	-	-	-	9,057	9,057	-	9,057
Net income (expense) recognised directly in equity	直接於股本權益中確認之淨收入 (支出)	-	-	-	-	-	-	263,332	(78,375)	-	-	9,057	194,014	-	194,014
Profit for the year	年內溢利	-	-	-	-	-	-	-	-	-	-	6,154,572	6,154,572	300,095	6,454,667
Total recognised income (expense) for the year	年內確認總收入 (支出)	-	-	-	-	-	-	263,332	(78,375)	-	-	6,163,629	6,348,586	300,095	6,648,681
Effect on deemed disposals of subsidiaries	視作出售之附屬公司之影響	-	-	-	-	-	-	-	-	-	-	-	-	95,058	95,058
Equity component of convertible bonds	可換股債券之股本權益成份	-	-	-	-	-	311,125	-	-	-	-	-	311,125	-	311,125
Issue of ordinary shares from conversion of convertible bonds	按可換股債券轉換發行普通股	6,130	432,475	-	-	-	(76,184)	-	-	-	-	-	362,421	-	362,421
Final dividend paid	已付末期股息	-	-	-	-	-	-	-	-	-	-	(223,324)	(223,324)	-	(223,324)
Interim dividend paid	已付中期股息	-	-	-	-	-	-	-	-	-	-	(186,927)	(186,927)	-	(186,927)
At 31st December, 2005	於二零零五年十二月三十一日	209,151	2,007,667	-	-	-	234,941	580,658	(78,375)	2,499,685	96,597	17,751,196	23,301,520	401,177	23,702,697

Notes: (1) The other reserve represented the share of an associate's reserve of the Group, which arose from the privatisation of The Kwong Sang Hong International Limited ("KSH") on 2nd February, 2005.

(2) The gains on fair value changes of available-for-sale investments included the gains on fair value changes of listed securities investment of approximately HK\$330.4 million.

附註：(1) 其他儲備指攤佔本集團一間聯營公司之儲備，此乃因 The Kwong Sang Hong International Limited (「廣生行」) 於二零零五年二月二日私有化所產生的儲備。

(2) 待售投資之公平值變動收益包括約 330,400,000 港元之上市證券投資公平值變動收益。