

# CONSOLIDATED SUMMARY STATEMENT OF CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31st December, 2005 截至2005年12月31日止年度

		2005	2004
	Notes 附註	HK\$'000 港幣千元	Restated 重報 HK\$'000 港幣千元
Total equity at 1st January	於1月1日股東權益總額		
As previously reported:	如前匯報		
– attributable to equity holders of the Group	– 本集團股東應佔權益	<b>21,727,481</b>	20,111,256
– minority interests	– 少數股東權益	<b>165,655</b>	24,418
		<b>21,893,136</b>	20,135,674
Prior period adjustments arising from changes in accounting policies	因會計政策轉變引致的前期調整	<b>(34,342)</b>	–
As restated, before opening balance adjustments	已重報(不包括期初結餘調整)	<b>21,858,794</b>	20,135,674
Opening balance adjustments arising from changes in accounting policies	因會計政策轉變引起的期初結餘調整	<b>595,788</b>	–
As 1st January, after prior period and opening balance adjustments	於1月1日(包括前期及期初結餘調整)	<b>22,454,582</b>	20,135,674
Net income recognised directly in equity	直接確認於股東權益淨收入		
Release/(recognition) of net deferred tax liabilities in revaluation reserve on bank premises	銀行行址重估儲備內之遞延稅項負債淨額回撥/(確認) 38(c)	<b>37,818</b>	(1,874)
Revaluation surplus on bank premises transferred to investment properties	銀行行址轉作投資物業所產生的重估盈餘 38(c)	<b>12,429</b>	13,788
Write back of impairment loss on bank premises	銀行行址減值回撥 38(c)	–	12,839
Capital reserve on share-based transactions	股權支付交易產生的資本儲備 38(g)	<b>29,796</b>	41,749
Changes in fair value of available-for-sale financial assets	可供出售金融資產之公平價值變動 38(h)	<b>359,477</b>	–
Exchange and other adjustments	匯兌及其他調整 38(f), 38(h), 39	<b>27,875</b>	24,874
		<b>467,395</b>	91,376
Net profit for the year	年度內溢利		
Attributable to:	可歸屬於:		
Equity holders of the Group	本集團股東權益 38(i)	<b>2,748,725</b>	2,347,709
– Attributable to equity holders of the Group (as previously reported)	– 歸屬於集團股東權益(如前匯報)		2,423,800
– Prior period adjustments arising from change in accounting policies	– 因會計政策轉變引致的前期調整		(76,091)
Minority interests	少數股東權益 39	<b>37,256</b>	24,767
		<b>2,785,981</b>	2,372,476
Total recognised income and expenses for the year (of which HK\$37,256,000 (2004: HK\$24,767,000) is attributable to minority interests)	年度內已確認的收入和支出(其中少數股東應佔權益港幣37,256,000元(2004年:港幣24,767,000元))	<b>3,253,376</b>	2,463,852

## Consolidated Summary Statement of Changes in Equity (continued)

### 綜合權益變動表 (續)

For the year ended 31st December, 2005 截至2005年12月31日止年度

			2005	2004
		Notes 附註	HK\$'000 港幣千元	Restated 重報 HK\$'000 港幣千元
Dividends declared or approved during the year	年度內已宣布或核准派發股息	38(i)	<b>(1,691,428)</b>	(1,325,241)
Movements in shareholders' equity arising from capital transactions with equity holders of the Group:	與集團股東進行資本交易所產生的股東權益變動：			
Shares issued under Staff Share Option Schemes	根據僱員認股計劃發行的股份	37, 38(a)	<b>70,638</b>	172,389
Shares issued in lieu of dividends	以股代息發行的股份	38(b)	<b>313,034</b>	295,794
Capital fee	資本費用	38(a)	<b>(58)</b>	(144)
			<b>383,614</b>	468,039
Movements in minority interests	少數股東權益變動			
Acquisition of subsidiaries	購入附屬公司	39	<b>975</b>	-
Decrease/(increase) in shareholding	減少/(增加) 股權	39	<b>3,409</b>	(2,092)
Contribution from minority shareholders	少數股東借款	39	-	118,562
			<b>4,384</b>	116,470
Balance as at 31st December	於12月31日結餘		<b>24,404,528</b>	21,858,794

The notes on pages 98 to 209 form part of these accounts. 第98至209頁之附註屬本賬項之一部分。