

權益變動結算表 Statement of Changes in Equity

		股本	房產 重估儲備	投資物業 重估儲備	可供出售 證券公平值 變動儲備	法定儲備*	留存盈利	總計	
		Share capital	Investment Premises revaluation reserve	Investment properties revaluation reserve	Translation reserve	Reserve for fair value changes of available- for-sale securities	Regulatory reserve*	Retained earnings	Total
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於二零零四年一月一日	At 1 January 2004	600,000	1,040,163	67,590	(337)	-	-	8,143,586	9,851,002
年度之淨溢利	Net profit for the year	-	-	-	-	-	-	1,312,474	1,312,474
貨幣換算差額	Currency translation difference	-	-	-	220	-	-	-	220
第一期中期股息	First interim dividend	-	-	-	-	-	-	(378,000)	(378,000)
第二期中期股息	Second interim dividend	-	-	-	-	-	-	(474,000)	(474,000)
物業重估	Revaluation of properties	-	425,227	63,315	-	-	-	-	488,542
因房產出售之重估儲備轉撥	Release upon disposal of premises	-	(69,577)	-	-	-	-	69,577	-
由股東權益計入遞延稅項負債	Release to deferred tax liabilities	-	(52,904)	-	-	-	-	-	(52,904)
於二零零四年十二月三十一日	At 31 December 2004	600,000	1,342,909	130,905	(117)	-	-	8,673,637	10,747,334
於二零零五年一月一日	At 1 January 2005	600,000	1,342,909	130,905	(117)	-	-	8,673,637	10,747,334
早期列賬	As previously reported	-	(74,398)	(130,905)	-	-	421,755	179,327	395,779
期初調整	Opening adjustments	-	(74,398)	(130,905)	-	-	421,755	179,327	395,779
期初調整後餘額	Balance after opening adjustments	600,000	1,268,511	-	(117)	-	421,755	8,852,964	11,143,113
年度之淨溢利	Net profit for the year	-	-	-	-	-	-	1,645,535	1,645,535
貨幣換算差額	Currency translation difference	-	-	-	130	-	-	-	130
第一期中期股息	First interim dividend	-	-	-	-	-	-	(492,000)	(492,000)
第二期中期股息	Second interim dividend	-	-	-	-	-	-	(648,000)	(648,000)
房產重估	Revaluation of premises	-	350,550	-	-	-	-	-	350,550
可供出售證券之公平值變化計入股東權益	Change in fair value of available-for-sale securities taken to equity	-	-	-	-	(28,950)	-	-	(28,950)
因房產出售之重估儲備轉撥	Release upon disposal of premises	-	(3,108)	-	-	-	-	3,108	-
由股東權益(計入)/貸記遞延稅項負債	Release (to)/from deferred tax liabilities	-	(54,882)	-	-	5,280	-	-	(49,602)
由可供出售證券轉至持有至到期日證券產生之攤銷	Amortization with respect to available-for-sale securities transfer to held-to-maturity securities	-	-	-	-	549	-	(1,532)	(983)
因撇銷確認可供出售證券之儲備轉撥	Release of reserve upon derecognition of available-for-sale securities	-	-	-	-	-	-	(1,832)	(1,832)
留存盈利轉撥	Transfer from retained earnings	-	-	-	-	-	18,617	(18,617)	-
於二零零五年十二月三十一日	At 31 December 2005	600,000	1,561,071	-	13	(23,121)	440,372	9,339,626	11,917,961

* 除按香港會計準則第39號對貸款提取減值準備外，按金融管理局要求撥轉部分留存盈利至法定儲備用作銀行一般風險之用（包括未來損失或其他不可預期風險）。

* In accordance with the requirements of HKMA, the amounts are set aside for general banking risks, including future losses or other unforeseeable risks, in addition to the loan impairment allowances on advances recognized under HKAS 39.