

Statement of Changes in Equity 權益變動結算表

		股本 Share capital 港幣千元 HK\$'000	房產 重估儲備 Premises revaluation reserve 港幣千元 HK\$'000	投資物業 重估儲備 Investment properties revaluation reserve 港幣千元 HK\$'000	換算儲備 Translation reserve 港幣千元 HK\$'000	可供出售 證券公平值 變動儲備 Reserve for fair value changes of available- for-sale securities 港幣千元 HK\$'000	法定儲備* Regulatory reserve* 港幣千元 HK\$'000	留存盈利 Retained earnings 港幣千元 HK\$'000	總計 Total 港幣千元 HK\$'000
於2005年1月1日	At 1 January 2005								
早期列賬	As previously reported	600,000	1,342,909	130,905	(117)	-	-	8,673,637	10,747,334
期初調整	Opening adjustments	-	(74,398)	(130,905)	-	-	421,755	179,327	395,779
於2005年1月1日， 重列	At 1 January 2005, restated	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
因房產出售之轉撥	Release upon disposal of premises	-	(3,108)	-	-	-	-	3,108	-
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)
由可供出售證券轉至 持有至到期日證券 產生之攤銷	Amortisation with respect to available- for-sale securities transferred to held- to-maturity securities	-	-	-	-	549	-	(1,532)	(983)
因撤銷確認可供出售 證券之儲備轉撥	Release of reserve upon derecognition of available-for-sale securities	-	-	-	-	-	-	(1,832)	(1,832)
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)
留存盈利轉撥	Transfer from retained earnings	-	-	-	-	-	18,617	(18,617)	-
於2005年12月31日	At 31 December 2005	600,000	1,561,071	-	13	(23,121)	440,372	9,339,626	11,917,961

		股本	房產 重估儲備	投資物業 重估儲備	換算儲備	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	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	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
於2006年1月1日	At 1 January 2006	600,000	1,561,071	-	13	(23,121)	440,372	9,339,626	11,917,961
年度之淨溢利	Net profit for the year	-	-	-	-	-	-	1,691,623	1,691,623
貨幣換算差額	Currency translation difference	-	-	-	1,337	-	-	-	1,337
第一期中期股息	First interim dividend	-	-	-	-	-	-	(570,000)	(570,000)
第二期中期股息	Second interim dividend	-	-	-	-	-	-	(480,000)	(480,000)
房產重估	Revaluation of premises	-	62,924	-	-	-	-	-	62,924
因房產出售之轉撥	Release upon disposal of premises	-	(21,930)	-	-	-	-	21,930	-
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	-	-	-	-	12,780	-	-	12,780
由可供出售證券轉至 持有至到期日證券 產生之攤銷	Amortisation with respect to available-for-sale securities transferred to held-to-maturity securities	-	-	-	-	9,252	-	(26,936)	(17,684)
由股東權益計入 遞延稅項負債	Release to deferred tax liabilities	-	(2,862)	-	-	(4,131)	-	-	(6,993)
留存盈利轉撥	Transfer from retained earnings	-	-	-	-	-	16,037	(16,037)	-
於2006年12月31日	At 31 December 2006	600,000	1,599,203	-	1,350	(5,220)	456,409	9,960,206	12,611,948

* 除按香港會計準則第39號對貸款提取減值準備外，按金管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.