

Consolidated Statement of Changes in Equity

for the year ended 31 December 2005

	Note	Attributable to equity holders of the Company			Minority Interest HK\$M	Total HK\$M
		Share Capital HK\$M	Share Premium HK\$M	Reserves HK\$M		
Balance as at 1 January 2004						
– as previously reported as equity		12,041	1,164	27,036	–	40,241
– as previously separately reported as minority interest		–	–	–	393	393
– as restated		12,041	1,164	27,036	393	40,634
Net exchange gain recognised in equity	27	–	–	431	4	435
Earnings for the year		–	–	8,614	–	8,614
Total recognised income for the year		–	–	9,045	4	9,049
Dividends paid						
2003 finals		–	–	(1,806)	–	(1,806)
2004 interims		–	–	(3,251)	–	(3,251)
Acquisition of remaining interest in a subsidiary		–	–	–	(397)	(397)
Share of movements in reserves of affiliated companies	27	–	–	(30)	–	(30)
		–	–	(5,087)	(397)	(5,484)
Balance as at 31 December 2004		12,041	1,164	30,994	–	44,199
Company and subsidiaries		12,041	1,164	27,037	–	40,242
Jointly controlled entities		–	–	3,383	–	3,383
Associated company		–	–	574	–	574
Balance as at 31 December 2004		12,041	1,164	30,994	–	44,199
Balance as at 1 January 2005, as previously reported		12,041	1,164	30,994	–	44,199
Adjustments for adoption of new HKFRSs						
Negative goodwill (HKFRS 3)		–	–	1,046	–	1,046
Derivative instruments (HKAS 39)		–	–	(16)	–	(16)
Balance as at 1 January 2005, as restated		12,041	1,164	32,024	–	45,229
Net exchange loss	27	–	–	(1,041)	–	(1,041)
Cash flow hedges, net of tax	27	–	–	54	–	54
Revaluation of assets, net of tax	27	–	–	117	–	117
Net loss recognised directly in equity		–	–	(870)	–	(870)
Earnings for the year		–	–	11,368	(1)	11,367
Total recognised income for the year		–	–	10,498	(1)	10,497
Dividends paid						
2004 finals		–	–	(2,119)	–	(2,119)
2005 interims		–	–	(3,468)	–	(3,468)
Minority interest arising from business combination	5	–	–	–	112	112
Share of movements in reserves of affiliated companies	27	–	–	19	–	19
		–	–	(5,568)	112	(5,456)
Balance as at 31 December 2005		12,041	1,164	36,954	111	50,270
Company and subsidiaries		12,041	1,164	32,783	111	46,099
Jointly controlled entities		–	–	3,478	–	3,478
Associated companies		–	–	693	–	693
Balance as at 31 December 2005		12,041	1,164	36,954	111	50,270