

## For the year ended 31st December 2005

	Share capital	Reserves	Shareholders' funds	Minority interests	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
At 31st December 2004					
As previously reported	201,564	2,529,671	2,731,235	745,308	3,476,543
Prior year adjustments					
Reversal of revaluation and amortisation for leasehold land (HKAS 17)	—	(67,379)	(67,379)	(3,366)	(70,745)
Transfer of leasehold land to investment properties (HKAS 40)	—	22,230	22,230	—	22,230
Increase in provisions (HKAS 16, 37 and HK(IFRIC)-Int 1)	—	(13,332)	(13,332)	(18,588)	(31,920)
As restated, before opening adjustments	201,564	2,471,190	2,672,754	723,354	3,396,108
Opening adjustments					
Equity element of convertible bonds and related interest (HKAS 39)	—	167,611	167,611	—	167,611
Negative goodwill written off (HKFRS 3)	—	90	90	46	136
At 1st January 2005, as restated	<b>201,564</b>	<b>2,638,891</b>	<b>2,840,455</b>	<b>723,400</b>	<b>3,563,855</b>
Exchange differences	—	37,095	37,095	5,838	42,933
Conversion of convertible bonds, net of tax	33,790	573,413	607,203	—	607,203
Issue of shares upon exercise of share options	2,438	15,005	17,443	—	17,443
Fair value of share options	—	2,383	2,383	—	2,383
Capital contributions from minority interests	—	—	—	1,138,480	1,138,480
Gain on deemed partial disposal of a subsidiary	—	—	—	(577,123)	(577,123)
Deemed disposal of a subsidiary	—	—	—	(1,089,524)	(1,089,524)
Acquisition of a subsidiary	—	—	—	368	368
Change in fair value of available-for-sale financial assets	—	(489,184)	(489,184)	(777)	(489,961)
Profit for the year	—	3,644,048	3,644,048	159,750	3,803,798
2004 final dividend	—	(89,859)	(89,859)	(4,444)	(94,303)
2005 interim dividend	—	(23,771)	(23,771)	—	(23,771)
2005 special interim dividend in specie	—	(1,229,143)	(1,229,143)	—	(1,229,143)
<b>At 31st December 2005</b>	<b>237,792</b>	<b>5,078,878</b>	<b>5,316,670</b>	<b>355,968</b>	<b>5,672,638</b>
At 31st December 2003					
As previously reported	197,797	2,333,890	2,531,687	623,705	3,155,392
Prior year adjustments					
Reversal of revaluation and amortisation for leasehold land (HKAS 17)	—	(66,708)	(66,708)	(11,077)	(77,785)
Increase in provisions (HKAS 16, 37 and HK(IFRIC)-Int 1)	—	(13,286)	(13,286)	(18,524)	(31,810)
At 1st January 2004, as restated	197,797	2,253,896	2,451,693	594,104	3,045,797
Exchange differences	—	(6,566)	(6,566)	742	(5,824)
Issue of shares upon exercise of share options	687	4,253	4,940	13,840	18,780
Loss on deemed partial disposal of a subsidiary	—	—	—	10,501	10,501
Shares issued as scrip dividends	3,080	(3,080)	—	4,088	4,088
Reserve arising on scrip dividends	—	39,081	39,081	—	39,081
Capital contributions from minority interests	—	—	—	88,302	88,302
Transfer of leasehold land to investment properties (HKAS 40)	—	22,230	22,230	—	22,230
Profit for the year	—	241,214	241,214	21,157	262,371
2003 final dividend	—	(39,643)	(39,643)	—	(39,643)
2004 interim dividend	—	(40,195)	(40,195)	(9,380)	(49,575)
At 31st December 2004	201,564	2,471,190	2,672,754	723,354	3,396,108