## Consolidated Statement of Changes in Equity

For the year ended 31 December 2006 (Financial figures are expressed in Hong Kong Dollar)

$\begin{array}{c c c c c c c c c c c c c c c c c c c $		Share capital, share premium and shares held for Share Award Scheme (note 32) \$'000	Employee share-based compensation reserve (note 33) \$'000	Revaluation reserves (note 34) \$'000	Hedging reserve (note 35) \$'000	Designated reserves (note 36) \$'000	Retained earnings (note 39) \$'000	Total equity \$'000
Change in valuation of lessehold buildings502502Change in fir valuable-for-sale financial assets31,35631,356Realisation of change in fir value of available-for-sale financial assets17,94131,356Realisation of change in fir value gans of hedging instruments -transfer to profit and loss account as information technology and computer maintenance expenses17,94147517,94147547517,941475-475475475-475475475475475475475475475475-475475475475475475475	Effect of initial adoption of		34,980	(37,086)	-	700,641		
Change in valuation of lessehold buildings502502Change in fir valuable-for-sale financial assets31,35631,356Realisation of change in fir value of available-for-sale financial assets17,94131,356Realisation of change in fir value gans of hedging instruments -transfer to profit and loss account as information rehanology and computer maintenance expenses17,94147517,94147547517,941475-475475475-475475475475475475475475475475-475475475475475475475	At 1 Jan 2006, as restated	1,183,132	34,980	(37,086)	_	700,641	2,455,804	4,337,471
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		_	_	502	_	_	_	502
value of available-for-sale financial assets on maturity and disposal17,94117,941Cash flow hedges: -fair value gains of 	available-for-sale	-	-	31,356	_	_	-	31,356
Cash flow hedges: - bedging instruments - transfer to profit and loss account as information technology and computer maintenance expenses475475Deferred tax arising from change in valuation of leasehold buildings(475)(475)Deferred tax arising from change in valuation of valiable-for-sale financial assets(87)(87)Deferred tax arising from change in fix value of available-for-sale financial assets(87)(87)Deferred tax arising from change in fix value of available-for-sale financial assets(2,094)(87)Deferred tax arising from change in fix value of available-for-sale financial assets(2,094)(2,094)Unclaimed dividend forfeited686686686Net gain recognised directly in equity2,518,5692,518,5692,518,569Total recognised profit employce share option schemes2,518,5692,518,5692006 interim dividend employce share option schemes30,895Shares purchased for Share Award Scheme-24,03324,033Bare of reserves of an associate-24,033478 <tr <tr="">Transfer of reserves</tr>	value of available-for-sale financial assets on	_	_	17,941	_	_	_	17,941
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Cash flow hedges: -fair value gains of hedging instruments -transfer to profit and loss account as information technology and computer maintenance	-	-	-		-	-	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Deferred tax arising from change in valuation of	-	-	(87)	(4/5)	-	-	, , ,
Unclaimed dividend forfeited   -   -   -   686   686     Net gain recognised directly in equity   -   -   47,618   -   -   686   48,304     Profit attributable to shareholders   -   -   47,618   -   -   2,518,569   2,518,569     Total recognised profit   -   -   47,618   -   -   2,519,255   2,566,873     2005 final dividend   -   -   47,618   -   -   2,519,255   2,566,873     2006 interim dividend   -   -   -   -   (680,588)   (680,588)     2006 interim dividend   -   -   -   -   (1,000,307)   (1,000,307)     Shares issued under employee share option schemes   30,895   -   -   -   -   30,895     Shares purchased for Share Award Scheme   (21,269)   -   -   -   -   24,033     Share of reserves of an associate   -   24,033   -   -   -   24,033     Tra	change in fair value of available-for-sale	_	_	(2.094)	_	_	_	(2.094)
Net gain recognised directly in equity $47,618$ 686 $48,304$ Profit attributable to shareholders $2,518,569$ $2,518,569$ Total recognised profit $47,618$ $2,519,255$ $2,566,873$ 2005 final dividend(680,588)(680,588)2006 interim dividend(1,000,307)(1,000,307)Shares issued under employee share option schemes $30,895$ $30,895$ Shares purchased for Share Award Scheme(21,269)24,033Share of reserves of an associate- $24,033$ 24,033Transfer of reserves $7,335$ (7,335)(32,379) $32,379$ -	Unclaimed dividend	_	-	(2,0)1)	-	_	686	
shareholders - - - - 2,518,569 2,518,569   Total recognised profit - - 47,618 - - 2,519,255 2,566,873   2005 final dividend - - - - - (680,588) (680,588)   2006 interim dividend - - - - (1,000,307) (1,000,307)   Shares issued under - - - - - 30,895   Shares purchased for Share 30,895 - - - 30,895   Shares purchased for Share (21,269) - - - 24,033   Share of reserves of an associate - 24,033 - - - 24,033   Transfer of reserves 7,335 (7,335) - - (32,379) 32,379 -		_	_	47,618	_	_	686	48,304
2005 final dividend $  -$ <		-	-	-	-	-	2,518,569	2,518,569
2006 interim dividend $      (1,000,307)$ $(1,000,307)$ Shares issued under employee share option schemes $30,895$ $    30,895$ Shares purchased for Share Award Scheme $(21,269)$ $    (21,269)$ Employee share-based compensation benefits $ 24,033$ $   24,033$ Share of reserves of an associate $ 441$ $37$ $  478$ Transfer of reserves $7,335$ $(7,335)$ $  (32,379)$ $32,379$ $-$	Total recognised profit	-	-	47,618	-	-	2,519,255	2,566,873
Shares issued under employee share option schemes $30,895$ $     30,895$ Shares purchased for Share Award Scheme $(21,269)$ $    (21,269)$ Employee share-based compensation benefits $ 24,033$ $   24,033$ Share of reserves of an associate $ 441$ $37$ $  478$ Transfer of reserves $7,335$ $(7,335)$ $  (32,379)$ $32,379$ $-$		-	-	-	-	-	. , ,	
employee share option schemes $30,895$ $     30,895$ Shares purchased for Share Award Scheme $(21,269)$ $    (21,269)$ Employee share-based compensation benefits $ 24,033$ $   24,033$ Share of reserves of an associate $ 441$ $37$ $  478$ Transfer of reserves $7,335$ $(7,335)$ $  (32,379)$ $32,379$ $-$		-	-	-	-	-	(1,000,307)	(1,000,307)
Award Scheme (21,269) - - - - - (21,269)   Employee share-based compensation benefits - 24,033 - - - 24,033   Share of reserves of an associate - 441 37 - - 478   Transfer of reserves 7,335 (7,335) - - (32,379) 32,379 -	employee share option	30,895	-	-	-	-	-	30,895
compensation benefits - 24,033 - - - 24,033   Share of reserves of an associate - 441 37 - - 478   Transfer of reserves 7,335 (7,335) - - (32,379) 32,379 -	Award Scheme	(21,269)	-	-	-	-	-	(21,269)
associate   -   441   37   -   -   478     Transfer of reserves   7,335   (7,335)   -   -   (32,379)   32,379   -	compensation benefits	-	24,033	-	-	-	-	24,033
Transfer of reserves 7,335 (7,335) (32,379) 32,379 -		_	441	37	_	_	_	478
		7,335		-	_	(32,379)	32,379	-
	At 31 Dec 2006	1,200,093	52,119	10,569	_	668,262	3,326,543	5,257,586

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	Share capital, share premium and shares held for Share Award Scheme (note 32) \$'000	Employee share-based compensation reserve (note 33) \$'000	Revaluation reserves (note 34) \$'000	Hedging reserve (note 35) \$'000	Designated reserves (note 36) \$'000	Retained earnings (note 39) \$'000	Total equity \$'000
At 1 Jan 2005	1,160,673	17,061	18,829	-	680,996	2,154,675	4,032,234
Change in valuation of leasehold buildings	-	_	(377)	_	_	-	(377)
Change in fair value of available-for-sale financial assets	_	_	(52,985)	_	_	_	(52,985)
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	_	_	(5,775)	_	_	_	(5,775)
Cash flow hedges: -fair value losses of hedging instruments -transfer to profit and loss account as information technology and computer maintenance expenses	-	-	-	(129)	-	-	(129)
Deferred tax arising from change in valuation of leasehold buildings	-	_	65	_	_	_	65
Deferred tax arising from change in fair value of available-for-sale financial assets	_	-	3,136	_	_	_	3,136
Net loss recognised directly in equity		_	(55,936)	_	_	_	(55,936)
Profit attributable to shareholders	_	_	_	_	_	1,339,558	1,339,558
Total recognised (losses)/ profit		-	(55,936)	_	-	1,339,558	1,283,622
2004 final dividend	-	-	-	-	-	(498,217)	(498,217)
2005 interim dividend	-	-	-	-	-	(520, 567)	(520, 567)
Shares issued under employee share option schemes	47,379	_	_	_	_	-	47,379
Shares purchased for Share Award Scheme	(30,028)	_	_	_	-	-	(30,028)
Employee share-based compensation benefits	-	22,955	-	_	-	-	22,955
Share of reserves of an associate	-	72	21	-	-	-	93
Transfer of reserves	5,108	(5,108)	-	-	19,645	(19,645)	-
At 31 Dec 2005, as restated	1,183,132	34,980	(37,086)	-	700,641	2,455,804	4,337,471