dings Limited Beijing Enterprises Holdings Consolidated Statement of Changes in Equity
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Year ended 31 December 2004

		Attributable to equity holders of the parent											
	Notes	Issued capital HK\$'000	Share premium account HK\$'000	Capital reserve HK\$'000 (note 35(a) (iii))		Investment revaluation reserve		PRC reserve funds HK\$'000 (note 35(a) (ii))	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000		Total equity HK\$'000
At 1 January 2003: As previously reported Effect of adopting HKAS 16, HKAS 40		62,250	4,839,497	171,254	3,173	-	33,749	484,739	1,553,602	112,050	7,260,314	3,099,973	10,360,287
and SSAP-Int 23	2(b)		-	-	18,044	-	-	-	(18,044)	-	-	-	
As restated		62,250	4,839,497	171,254	21,217	-	33,749	484,739	1,535,558	112,050	7,260,314	3,099,973	10,360,287
Exchange realignment Revaluation surplus, net of deferred tax		-	-	-	-	-	1,724	-	-	-	1,724	2,333	4,057
effect, as restated Impairment of goodwill remaining eliminated	2(b)	-	=	-	3,223	-	-	-	=	-	3,223	-	3,223
against consolidated capital reserve	19		_	5,132		_	_	_	_	-	5,132	-	5,132
Total income for the year recognised directly in equity Profit for the year, as restated		-	-	5,132	3,223	-	1,724	-	- 450,045	-	<i>10,079</i> 450,045	<i>2,333</i> 177,652	12,412 627,697
									150,015		130,013	177,032	027,037
Total recognised income and expense for the year	ar	-	-	5,132	3,223	-	1,724	-	450,045	-	460,124	179,985	640,109
Capital contribution from minority interests Acquisition of interests		=	=	=	=	=	=	-	=	-	-	420,250	420,250
in subsidiaries		-	-	-	-	-	-	-	-	-	-	31,022	31,022
Acquisition of minority interests		-	-	-	-	-	-	-	-	-	-	(21,150)	(21,150)
Deemed disposal of interests in subsidiaries Final 2002 dividend		-	-	126,283	397	-	(507)	(4,602)	(121,571)	-	-	(96,530)	(96,530)
declared		-	-	-	-	-	-		-	(112,050)		-	(112,050)
Interim 2003 dividend Proposed final 2003	13	_	_	_	_	_	_	=	(62,250)	=	(62,250)	=	(62,250)
dividend Dividend paid to	13	-	-	-	-	-	-	-	(112,050)	112,050	-	-	-
minority shareholders Transfer to reserves			- -	- 3,974	_	- -	- -	- 123,296	- (127,270)	- -	- -	(68,142) -	(68,142)
At 31 December 2003, as restated		62,250	4,839,497*	306,643*	24,837	*	* 34,966*	* 603,433*	1,562,462*	112,050	7,546,138	3,545,408	11,091,546

Consolidated Statement of Changes in Equity Beijing Enterprises Holdings Limited Beij

Year ended 31 December 2004

		Attributable to equity holders of the parent											
	Notes	Issued capital HK\$'000	Share premium account HK\$'000	Capital II reserve HK\$'000 (note 35(a) (iii))		Investment revaluation reserve		PRC reserve funds HK\$'000 (note 35(a) (ii))	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000	Minority interests HK\$'000	equity
At 31 December 2003: As previously reported Effect of adopting HKAS 16, HKAS 40		62,250	4,839,497	306,643	3,570	-	34,966	603,433	1,583,729	112,050	7,546,138	3,545,408	11,091,546
and SSAP-Int 23	2(b)		_	_	21,267	_	-	_	(21,267)	_	_	_	
As restated Effect of adopting HKFRS 3	2(4)	62,250	4,839,497	306,643	24,837	-	34,966	603,433	1,562,462	112,050	7,546,138		11,091,546
	2(d)		_	(657,924)		=	=	=	663,614		5,690	1,857	7,547
At 1 January 2004, as restated		62,250	4,839,497	(351,281)	24,837	-	34,966	603,433	2,226,076	112,050	7,551,828	3,547,265	11,099,093
Exchange realignment Fair value adjustments of available-for-sale		=	=	=	-	=	382	-	=	-	382	269	651
financial assets Impairment of available-for-sale financial assets recognised during the year in the profit and		-	-	-	_	(44,300)	=	-	-	-	(44,300)	-	(44,300)
loss account			_	_	_	44,300	_	_	-	_	44,300	_	44,300
Total income and expense for the year recognised directly in equity		-	-	-	-	-	382	-	_	-	382	269	651
Profit for the year			=	=	=	=	=		503,188	=	503,188	161,572	664,760
Total recognised income and expense for the year		=	=	-	=	-	382	-	503,188	-	503,570	161,841	665,411
Capital contribution from minority interests Acquisition of interests		-	-	-	-	-	-	-	-	_	-	152,890	152,890
in subsidiaries Acquisition of		_	=	=	-	-	=	=	=	=	=	69,389	69,389
minority interests		-	-	-	-	-	-	-	-	-	-	(52,650)	(52,650)
Disposal of interests in subsidiaries			-	-	-	-	(3)	-	3	-	-	(43,148)	(43,148)
Deemed disposal of interests in subsidiaries		-	-	24,654	-	-	_	(2,644)	(22,010)	_	-	(20,715)	(20,715)
Disposal of interests in jointly-controlled entities Deemed disposal of		-	-	-	(24,837) –	(709)	(1,644)	27,190	-	-	-	-
interest in a jointly-controlled entity Disposal of interest in		-	-	-	-	-	-	(65)	65	-	-	-	-
an associate Deemed disposal of		-	-	-	-	-	(2,349)	(66,059)	68,408	-	-	-	-
interest in an associate Goodwill released upon disposal of interest in a		-	-	(1,219)	=	-		(218)	1,437			-	
jointly-controlled entity Goodwill released upon		-	-	40,757	-	-	-	-	(40,757)	-	-	-	-
disposal of interest in an associate Final 2003 dividend		=	=	74,167	-	=	-	-	(74,167)	-	=	-	-
declared Interim 2004 dividend	13	-	-	-	-	-	-	=	(62,250)	(112,050)	(112,050) (62,250)	-	(112,050) (62,250)
Proposed final 2004 dividend Dividend paid to	13	-	-	-	-	-	-	-	(124,500)	124,500	-	-	-
minority shareholders Transfer to reserves		_	-	- 2,237	-	-	_ _	- 87,798	- (90,035)	-	-	(94,773)	(94,773)
		62.250	4 970 407*		, _	* •				124 500	7001000		11.601.107
At 31 December 2004		62,250	4,839,497*	(210,685)*	` -	* _*	32,287	620,601*	2,412,648*	124,500	7,881,098	5,/20,099	11,601,197

^{*} These reserves accounts comprise the consolidated reserves of HK\$7,694,348,000 (2003: HK\$7,371,838,000, as restated) in the consolidated balance sheet.