

# Condensed Consolidated Statement of Changes in Equity

(Financial figures are expressed in Hong Kong Dollar)

	Unaudited					
	Share capital and share premium (note 21) \$'000	Employee share-based compensation reserve (note 22) \$'000	Revaluation reserves (note 23) \$'000	Designated reserves (note 24) \$'000	Retained earnings (note 25) \$'000	Total equity \$'000
At 1 Jan 2005	1,160,673	17,061	18,829	680,996	2,174,584	4,052,143
Change in valuation of leasehold buildings	-	-	(548)	-	-	(548)
Change in fair value of available-for-sale financial assets	-	-	(68,081)	-	-	(68,081)
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	-	-	(446)	-	-	(446)
Deferred tax arising from change in valuation of leasehold buildings	-	-	96	-	-	96
Deferred tax arising from change in fair value of available-for-sale financial assets	-	-	3,169	-	-	3,169
Net loss recognised directly in equity	-	-	(65,810)	-	-	(65,810)
Profit attributable to shareholders	-	-	-	-	570,796	570,796
Total recognised (loss)/profit	-	-	(65,810)	-	570,796	504,986
2004 final dividend	-	-	-	-	(498,217)	(498,217)
Shares issued under employee share option schemes	32,534	-	-	-	-	32,534
Employee share option benefits	-	11,345	-	-	-	11,345
Transfer of reserves	2,009	(2,009)	-	3,087	(3,087)	-
At 30 Jun 2005	1,195,216	26,397	(46,981)	684,083	2,244,076	4,102,791

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	As restated Unaudited					
	Share capital and share premium \$'000	Employee share-based compensation reserve \$'000	Revaluation reserves \$'000	Designated reserves \$'000	Retained earnings \$'000	Total equity \$'000
At 31 Dec 2003, as previously reported	1,103,337	–	46,431	689,657	3,763,838	5,603,263
Effect of changes in accounting policies	–	2,771	(9,932)	–	18,023	10,862
At 31 Dec 2003, as restated	1,103,337	2,771	36,499	689,657	3,781,861	5,614,125
Effect of initial adoption of HKAS 39	–	–	–	–	28	28
At 1 Jan 2004, as restated	1,103,337	2,771	36,499	689,657	3,781,889	5,614,153
Change in valuation of leasehold buildings	–	–	565	–	–	565
Change in fair value of available-for-sale financial assets	–	–	(37,319)	–	–	(37,319)
Realisation of change in fair value of financial assets on maturity and disposal	–	–	(140)	–	–	(140)
Deferred tax arising from change in valuation of leasehold buildings	–	–	(99)	–	–	(99)
Deferred tax arising from change in fair value of available-for-sale financial assets	–	–	5,036	–	–	5,036
Net loss recognised directly in equity	–	–	(31,957)	–	–	(31,957)
Profit attributable to shareholders	–	–	–	–	497,425	497,425
Total recognised (loss)/profit	–	–	(31,957)	–	497,425	465,468
2003 special and final dividends	–	–	–	–	(2,218,559)	(2,218,559)
Shares issued under employee share option schemes	56,194	–	–	–	–	56,194
Employee share option benefits	–	5,902	–	–	–	5,902
Transfer of reserves	–	–	–	(1,981)	1,981	–
At 30 Jun 2004, as restated	1,159,531	8,673	4,542	687,676	2,062,736	3,923,158