

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 30th June, 2005

	Notes	2005 HK\$'000	2004 restated HK\$'000
Shareholders' equity at 1st July			
— as previously reported		61,236,456	52,929,019
— prior period adjustments arising from changes in accounting policies	2 & 35	(2,752,530)	(2,222,861)
— as restated, before opening balance adjustment		58,483,926	50,706,158
— opening balance adjustment	2 & 35	(972,173)	—
— as restated, after opening balance adjustment		57,511,753	50,706,158
Surpluses on revaluation of investment properties, net of deferred tax			
— as previously reported			3,643,131
— prior period adjustment arising from changes in accounting policies			(3,643,131)
— as restated			—
Surpluses on revaluation of other properties	35	57,550	99,175
Exchange difference on translation of the accounts of a foreign entity	35	7	(110)
Net gains not recognised in the profit and loss account		57,557	99,065
Net profit for the year			
— as previously reported			3,059,056
— prior period adjustments arising from changes in accounting policies	2		3,114,287
— net profit for the year (2004 — as restated)	35	10,853,521	6,173,343
Dividends approved, declared and paid during the year	11	(1,723,851)	(1,451,664)
Investment property revaluation deficits realised upon disposal of properties during the year			
— as previously reported			825
— prior period adjustments arising from changes in accounting policies			(825)
— as restated			—
Impairment loss on positive goodwill	35	—	2,613
Movements in shareholders' equity arising from capital transactions with shareholders:			
— issue of shares	34	—	184,880
— net share premium received	35	—	2,769,531
		—	2,954,411
Shareholders' equity at 30th June		66,698,980	58,483,926

The notes on pages 94 to 147 form part of these accounts.