

Consolidated Statement of Changes in Equity

	Year ended 30 June	
	2005 HK\$m	2004 HK\$m
Equity at the beginning of the year, as previously reported	54,405.0	45,957.2
Negative goodwill derecognised	135.2	—
Equity at the beginning of the year, as restated	54,540.2	45,957.2
Investment and hotel properties revaluation surplus, net of taxation	3,913.3	2,774.0
Share of revaluation surplus, net of taxation of		
Associated companies	212.0	45.9
Jointly controlled entities	55.8	104.0
Investment securities revaluation deficit for the year	(166.1)	(1,265.8)
Investment securities revaluation deficit for the year charged as		
impairment loss to profit and loss account	286.1	1,235.9
Exchange differences arising on translation of subsidiaries, associated companies and jointly controlled entities	(3.8)	(1.3)
Net gains not recognised in the profit and loss account	4,297.3	2,892.7
Profit/(loss) attributable to shareholders	2,988.1	(976.2)
Investment securities revaluation deficit realised upon disposal	11.0	32.8
Investment securities revaluation deficit from previous years charged as		
impairment loss to profit and loss account	—	79.8
Acquisition of interests in subsidiaries	35.2	—
Release of goodwill upon disposal of a subsidiary	—	1.5
Release of revaluation surplus upon disposal of investment properties	(7.2)	—
Goodwill impairment loss charged to profit and loss account	—	14.6
Impairment loss of goodwill written back	—	(14.6)
Dividends	(485.0)	(69.1)
Issue of shares as scrip dividends	278.2	—
Placement of shares and rights issue	—	6,560.3
Share issue expenses	—	(74.0)
Equity at the end of the year	61,657.8	54,405.0