

Consolidated Statement of Changes in Equity

For the year ended 30th September, 2005

	Share capital US\$'000	Share premium US\$'000	Investment property revaluation reserve US\$'000	Goodwill reserve US\$'000	Special reserve US\$'000	Retained profits US\$'000	Total US\$'000
THE GROUP							
At 1st October, 2003	51,758	588,523	11,764	(150,120)	(16,688)	1,117,073	1,602,310
Revaluation decrease on investment properties and net losses not recognised in the income statement	–	–	(366)	–	–	–	(366)
Issue of shares	516	10,034	–	–	–	–	10,550
Net profit for the year	–	–	–	–	–	303,337	303,337
Dividends (note 9)	–	–	–	–	–	(147,806)	(147,806)
At 30th September, 2004	52,274	598,557	11,398	(150,120)	(16,688)	1,272,604	1,768,025
Revaluation decrease on investment properties and net losses not recognised in the income statement	–	–	(2,123)	–	–	–	(2,123)
Net profit for the year	–	–	–	–	–	310,126	310,126
Dividends (note 9)	–	–	–	–	–	(151,761)	(151,761)
At 30th September, 2005	52,274	598,557	9,275	(150,120)	(16,688)	1,430,969	1,924,267
Attributable to:							
– the Company and subsidiaries	52,274	598,557	9,275	(150,120)	(16,688)	1,371,507	1,864,805
– associates	–	–	–	–	–	9,034	9,034
– jointly controlled entities	–	–	–	–	–	50,428	50,428
	52,274	598,557	9,275	(150,120)	(16,688)	1,430,969	1,924,267

The goodwill reserve of the Group comprises approximately US\$151,447,000 (2004: US\$151,447,000) in respect of goodwill and approximately US\$1,327,000 (2004: US\$1,327,000) in respect of negative goodwill.

The special reserve of the Group represents the difference between the nominal amount of the share capital issued by the Company and the nominal amount of the share capital of subsidiaries acquired pursuant to a corporate reorganisation in preparation for the listing of the Company's shares on The Stock Exchange of Hong Kong Limited in 1992.