

Consolidated Summary Statement of Changes in Equity

For the year ended 31 December 2005

	Note	2005 HK\$'000	2004 HK\$'000
TOTAL EQUITY			
Balance at beginning of year			
As previously reported		2,163,280	3,304,281
Prior year adjustments upon adoption of new accounting standards	2	3,257	3,257
As restated before opening adjustments upon adoption of new accounting standards	2	2,166,537	3,307,538
Opening adjustments upon adoption of new accounting standards	2	115,910	–
As restated		2,282,447	3,307,538
Shares issued on exercise of share options, net of expenses		156,736	–
Employee share-based compensation reserve		45,765	–
Surplus on revaluation of available-for-sale security investment		9,137	3,179
Net gain not recognised in the consolidated profit and loss account		211,638	3,179
Profit for the year		446,297	412,889
Dividends paid/declared on shares		(546,948)	(1,557,069)
		(100,651)	(1,144,180)
Balance at end of year		2,393,434	2,166,537

Note: The prior year adjustments and opening adjustments as a result of the adoption of certain new HKFRSs and HKASs are detailed in note 2 to the financial statements.