

## Consolidated Statement of Changes in Equity

for the year ended 31 December 2005

	Note	2005		2004 (restated)	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
<b>Shareholders' equity at 1 January</b>					
– as previously reported		<b>3,244,180</b>		3,005,786	
– prior years adjustments arising from changes in accounting policies	25	<b>(36,980)</b>		(31,622)	
– as restated			<b>3,207,200</b>		2,974,164
<b>Net income recognised directly in equity:</b>					
Surplus on revaluation of equity securities	25		<b>29,089</b>		14,406
Surplus on revaluation of investment properties				12,515	
– as previously reported				12,515	
– prior years adjustments arising from changes in accounting policies under HKAS 40	2(e)			(12,515)	
– surplus on revaluation of investment properties (2004: as restated)			<b>–</b>		–
Net income recognised directly in equity (2004: as restated)			<b>29,089</b>		14,406
<b>Net profit for the year:</b>					
– as previously reported				393,066	
– prior years adjustments arising from changes in accounting policies	2(a)(i)			(65,261)	
Net profit for the year (2004: as restated)	25		<b>243,191</b>		327,805
<b>Net transfer to consolidated profit and loss account from reserves:</b>					
– as previously reported				(78,274)	
– prior years adjustments arising from changes in accounting policies under HKAS 40	2(e)			72,418	
Net transfer to consolidated profit and loss account from reserves (2004: as restated)	25		<b>3,079</b>		(5,856)
<b>Total recognised income and expenses for the year (2004: as restated)</b>			<b>275,359</b>		336,355
<b>Dividends approved and paid during the year</b>	25		<b>(117,571)</b>		(103,319)
<b>Shareholders' equity at 31 December</b>			<b>3,364,988</b>		3,207,200

The notes on pages 37 to 94 form part of these accounts.