

# Consolidated Statement of Changes in Equity

for the year ended 31 December 2005

<i>in HK\$ million</i>	Note	<b>2005</b>	As restated 2004
<b>At 1 January, as Previously Reported as Equity</b>		<b>37,892</b>	36,548
<b>At 1 January, as Previously Separately Reported as Minority Interest</b>		<b>1,578</b>	2,027
<b>Prior Year Adjustments</b>			
Deferred tax arising from fair value change of investment properties		<b>(661)</b>	(622)
Amortisation of leasehold land		<b>(87)</b>	(81)
Share of associated companies			
Deferred tax arising from fair value change of investment properties		<b>(204)</b>	(204)
Amortisation of leasehold land		<b>(10)</b>	(8)
Adjustment on property, plant and equipment		<b>(9)</b>	(9)
<b>At 1 January, as Restated, before Opening Adjustments</b>		<b>38,499</b>	37,651
<b>Opening Adjustment for the Adoption of HKAS 39 Financial Instruments: Recognition and Measurement</b>			
Impact on the Company and subsidiary companies		<b>(96)</b>	–
Share of associated companies		<b>86</b>	–
Share of jointly controlled entities		<b>(28)</b>	–
<b>At 1 January, as Restated</b>		<b>38,461</b>	37,651
<b>Share of Reserves of Associated Companies</b>			
Fair value loss on other financial assets		<b>(67)</b>	–
Gain / (loss) on cash flow hedge of financial Instruments		<b>350</b>	(130)
<b>Share of Reserves of Jointly Controlled Entities</b>			
Gain on cash flow hedge of financial instruments		<b>40</b>	–
General reserve		<b>–</b>	11
<b>Gain on Cash Flow Hedge of Financial Instruments</b>		<b>163</b>	–
<b>Fair Value Loss on Other Financial Assets</b>		<b>(17)</b>	–
<b>Reserves Written Back on Disposal</b>		<b>–</b>	1
<b>Exchange Translation Differences</b>		<b>158</b>	2
<b>Net Gain / (Losses) Not Recognised in the Consolidated Profit and Loss Account</b>		<b>627</b>	(116)
<b>Profit for the Year</b>		<b>4,297</b>	3,861
<b>Dividends to Shareholders of the Company</b>	9	<b>(2,412)</b>	(2,189)
<b>Minority Interests</b>		<b>207</b>	(776)
<b>Share Options Exercised</b>			
Premium Received		<b>16</b>	66
Share Capital Issued		<b>–</b>	2
<b>At 31 December</b>		<b>41,196</b>	38,499
<i>Representing</i>			
<b>At 31 December after Proposed Final Dividend</b>		<b>39,442</b>	36,745
<b>Proposed Final Dividend</b>	9	<b>1,754</b>	1,754
		<b>41,196</b>	38,499