

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2005

	<i>Note</i>	2005 HK\$ Million	2004 HK\$ Million Restated
Total equity as at 1st January			
As previously reported		5,462.7	4,686.6
Prior year adjustments arising from changes in accounting policies		(1,957.1)	(1,762.4)
As restated		3,505.6	2,924.2
Surplus on revaluation of investment properties	18		
As previously reported			148.7
Prior year adjustment for investment properties			(148.7)
As restated		–	–
Surplus on revaluation of hotel property	18		
As previously reported			167.0
Prior year adjustment for hotel property			(167.0)
As restated		–	–
Surplus on revaluation of available-for-sale investments	18		
– by Company/subsidiaries		133.4	262.6
– by associates		–	0.7
Net gains and losses not recognised in the consolidated profit and loss account		133.4	263.3
Profit attributable to shareholders	5		
As previously reported			250.7
Prior year adjustments for			
– Investment properties			148.7
– Depreciation of hotel property			(1.7)
– Deferred tax on investment properties			(26.0)
As restated		517.1	371.7
Final dividend approved in respect of the previous year	6(b) & 18	(37.8)	(37.8)
Interim dividend approved in respect of the current year	6(a) & 18	(15.8)	(15.8)
Revaluation reserve transferred to the consolidated profit and loss account upon disposal of available-for-sale investments			
– by associates	18	(1.5)	–
Total equity as at 31st December		4,101.0	3,505.6

The notes on pages 29 to 66 form part of these accounts.