



# Consolidated Statement of Changes in Equity

Year ended 31st December, 2005

	Note	Attributable to equity holders of the Company			Minority interest HK\$	Total HK\$
		Share capital HK\$	Other reserves HK\$	Retained earnings HK\$		
<b>Balance at 1st January, 2004, as previously reported as equity</b>		52,336,982	334,282,738	35,296,079	–	421,915,799
<b>Balance at 1st January, 2004, as previously separately reported as minority interest</b>		–	–	–	769,109	769,109
Deferred tax arising from the revaluation of investment properties	1(a)(iv)	–	(8,120,601)	–	–	(8,120,601)
Decrease in expenses in respect of leasehold land and land use rights	1(a)(i)	–	–	37,392	–	37,392
<b>Balance at 1st January, 2004, as restated</b>		<b>52,336,982</b>	<b>326,162,137</b>	<b>35,333,471</b>	<b>769,109</b>	<b>414,601,699</b>
Reserve transferred to income statement upon disposal of investment properties	28	–	(4,206,343)	–	–	(4,206,343)
Surplus on revaluation of investment properties						
– gross	28	–	44,224,034	–	–	44,224,034
– tax	28	–	(9,993,354)	–	–	(9,993,354)
Dividend relating to 2004	10	–	–	(2,616,849)	–	(2,616,849)
Currency translation differences:						
– Group	28	–	(207,470)	–	–	(207,470)
– Associates	28	–	405,366	–	–	405,366
Profit for the year, restated		–	–	34,243,457	(41,745)	34,201,712
<b>Balance at 31st December, 2004, as restated</b>		<b>52,336,982</b>	<b>356,384,370</b>	<b>66,960,079</b>	<b>727,364</b>	<b>476,408,795</b>
<b>Balance at 1st January, 2005, as per above</b>		<b>52,336,982</b>	<b>356,384,370</b>	<b>66,960,079</b>	<b>727,364</b>	<b>476,408,795</b>
Opening adjustment for the adoption of HKAS 39	1(a)(ii)	–	–	(2,007,696)	–	(2,007,696)
Opening adjustment for the adoption of HKAS 40	1(a)(iii)	–	(332,008,633)	332,008,633	–	–
Opening adjustment for the adoption of HKFRS 3	1(a)(v)	–	(1,441,177)	1,441,177	–	–
<b>Balance at 1st January, 2005, as restated</b>		<b>52,336,982</b>	<b>22,934,560</b>	<b>398,402,193</b>	<b>727,364</b>	<b>474,401,099</b>
Dividend relating to 2004	10	–	–	(2,616,849)	–	(2,616,849)
Dividend relating to 2005	10	–	–	(2,616,849)	–	(2,616,849)
Currency translation differences:						
– Group	28	–	470,212	–	–	470,212
– Associates	28	–	172,162	–	–	172,162
Profit for the year		–	–	30,182,799	(727,364)	29,455,435
<b>Balance at 31st December, 2005</b>		<b>52,336,982</b>	<b>23,576,934</b>	<b>423,351,294</b>	<b>–</b>	<b>499,265,210</b>