

# Consolidated Summary Statement of Changes in Equity

Year ended 31st December, 2005

	Notes	2005 HK\$'000	2004 HK\$'000 (Restated)
Total equity at 1st January			
As previously reported		<b>3,409,874</b>	3,271,446
Previously reported separately as minority interests		<b>27,371</b>	27,381
Prior year adjustments	2.4(a)	<b>(3,246)</b>	(3,246)
As restated, before opening adjustments		<b>3,433,999</b>	3,295,581
Opening adjustments	2.4(b)	<b>190,646</b>	–
As restated, after prior year and opening adjustments		<b>3,624,645</b>	3,295,581
Change in fair value of available-for-sale securities	19	<b>(19,730)</b>	–
Exchange re-alignment	35	<b>379</b>	–
Deferred tax credited to equity	33, 35	–	949
Net gains/(losses) not recognised in the income statement		<b>(19,351)</b>	949
Profit for the year attributable to:	35		
Equity holders of the parent		<b>184,583</b>	240,108
Minority interests		<b>1,201</b>	(10)
Dividends:			
Final 2003 dividend declared		–	(76,178)
Interim 2004 dividend	10	–	(26,451)
Final 2004 dividend declared	10	<b>(79,352)</b>	–
Interim 2005 dividend	10	<b>(23,276)</b>	–
Total equity at 31st December		<b>3,688,450</b>	3,433,999

The consolidated shareholders' equity includes the issued share capital and consolidated reserves of HK\$1,058,021,000 (2004: HK\$1,058,021,000) and HK\$2,519,330,000 (2004: HK\$2,269,255,000 (restated)) as set out in notes 34 and 35 to the financial statements respectively, and the proposed final dividend of HK\$82,527,000 (2004: HK\$79,352,000).

One of the Company's subsidiary is a licensed bank incorporated in Hong Kong (the "Bank"). In accordance with the Hong Kong Monetary Authority's guideline "Impact of the new Hong Kong Accounting Standards on Authorised Institutions' Capital Base and Regulatory Reserve" (the "Guideline"), retained profits of HK\$66,136,000 was earmarked as a regulatory reserve which, together with the Bank's collective impairment allowances, is included as supplementary capital in the Group's capital base as defined in the Guideline at 31st December, 2005.