

Consolidated Statement of Changes in Equity

For the year ended 31 December 2005 (Expressed in Hong Kong dollars)

	Note	2005		2004 (restated)	
		\$'000	\$'000	\$'000	\$'000
Total equity at 1 January					
As previously reported:					
— attributable to equity shareholders of the Company	27(a)	767,010		619,495	
— minority interests	27(a)	25,107		20,384	
		792,117		639,879	
Prior year adjustments arising from changes in accounting policies	27(a)	(6,416)		(4,372)	
At 1 January, after prior year adjustments	27(a)		785,701		635,507
Net income recognised directly in equity:					
Exchange differences on translation of:					
— financial statements of subsidiaries outside Hong Kong	27(a)		10,174		2
Surplus on revaluation of investment properties, net of deferred tax:					
As previously reported:					
— attributable to equity shareholders of the Company				16,300	
— minority interests				33	
				16,333	
Prior year adjustments arising from changes in accounting policies under HKAS 40				(16,333)	
Surplus on revaluation of investment properties, net of deferred tax (2004: as restated)			—		—
Reserves realised upon liquidation of a subsidiary	27(a)		(38)		—
Reserves realised upon disposal of discontinued operations	27(a)		—		(978)
Reserve realised upon disposal of an associate	27(a)		—		(236)
Share of associates' reserves	27(a)		3,609		133
Net income for the year recognised directly in equity (2004: as restated)			13,745		(1,079)

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	Note	2005		2004 (restated)	
		\$'000	\$'000	\$'000	\$'000
Net profit for the year:					
As previously reported:	2(a)(i)				
— attributable to equity shareholders of the Company				132,248	
— minority interests				6,080	
				<u>138,328</u>	
Prior year adjustments arising from changes in accounting policies	2(a)(i)			14,264	
Net profit for the year (2004: as restated)	27(a), 2(a)(i)		<u>179,795</u>		<u>152,592</u>
Total recognised income and expenses for the year (2004: as restated)			<u>193,540</u>		<u>151,513</u>
Attributable to:					
Equity shareholders of the Company		<u>175,759</u>		145,573	
Minority interests		<u>4,036</u>		5,940	
		<u>179,795</u>		<u>151,513</u>	
Dividends declared to minority shareholders	27(a)		<u>(2,232)</u>		<u>(5,944)</u>
Transfer from other reserves shared by minority shareholders	27(a)		<u>—</u>		<u>(1,223)</u>
Contribution by minority shareholders	27(a)		<u>2,207</u>		<u>5,848</u>
Total equity at 31 December			<u>979,216</u>		<u>785,701</u>
Restatements of total recognised income and expense for the year are attributable to:					
Equity shareholders of the Company					(1,932)
Minority interests					(137)
					<u>(2,069)</u>
<i>Arising from restatements of:</i>					
Net income recognised directly in equity					(16,333)
Net profit for the year					14,264
					<u>(2,069)</u>

The notes on pages 42 to 121 form part of these financial statements.