

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2005

	Note	2005 HK\$'000	2004 (restated) HK\$'000
Total equity at 1st January			
As previously reported			
– attributable to equity shareholders of the Company	28	505,968	441,532
– minority interests	28	–	–
	28	<u>505,968</u>	<u>441,532</u>
Prior period adjustments arising from changes in accounting policies	28	(466)	15,915
At 1st January, after prior period adjustments	28	<u>505,502</u>	<u>457,447</u>
Net (expense)/income recognised directly in equity:			
Exchange differences on translation of the financial statements of foreign entities	28	(9,835)	5,313
Surplus on revaluation of investment property, net of deferred tax:			
Attributable to equity shareholders of the Company as previously reported	28		52,322
Prior period adjustments arising from changes in accounting policies under HKAS 40			(52,322)
Surplus on revaluation of investment property, net of deferred tax (2004: as restated)	28	–	–
Surplus on revaluation of land and building held for own use, net of deferred tax:			
Attributable to equity shareholders of the Company as previously reported			–
Prior period adjustments arising from changes in accounting policies under HKAS 16 and HKAS 40			586
Surplus on revaluation of land and building held for own use, net of deferred tax (2004: as restated)		<u>35,005</u>	<u>586</u>
		<u>25,170</u>	<u>5,899</u>

Consolidated Statement of Changes in Equity (Continued)

For the year ended 31st December, 2005

	Note	2005 HK\$'000	2004 (restated) HK\$'000
Net profit for the year:			
Attributable to equity shareholders of the Company as previously reported			3,398
Prior period adjustments arising from changes in accounting policies	2		<u>35,355</u>
Net profit for the year (2004: as restated)	2, 28	<u>80,347</u>	<u>38,753</u>
Total recognised income and expense for the year (2004: as restated)			
Attributable to equity shareholders of the Company		<u>105,517</u>	<u>44,652</u>
Movement in contributed surplus			
Write off of goodwill	28	<u>–</u>	<u>3,403</u>
Total equity at 31st December	28	<u>611,019</u>	<u>505,502</u>
Restatements of total recognised income and expense for the year are attributable to:			
Equity shareholders of the Company			(16,967)
Minority interests			<u>–</u>
			<u>(16,967)</u>
Arising from restatements of:			
Net income recognised directly in equity			(52,322)
Net profit for the year			<u>35,355</u>
			<u>(16,967)</u>

The notes on pages 42 to 105 form part of these financial statements.