

for the year ended 31st December, 2005

	Attributable to equity holders of the Company												
	Share capital	Share premium	Property revaluation reserve	Investment revaluation reserve	Special capital reserve	Capital redemption reserve	Translation reserve	Capital (goodwill) reserve	Accumulated profits	Dividend reserve	Minority Total interests	Total equity	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
	(Note 36(b))												
At 1st January, 2004													
As originally stated	978,768	492,784	245,739	69,379	2,320,430	72,044	(205,761)	(24,027)	939,958	-	4,889,314	1,148,929	6,038,243
Prior period adjustments arising from changes in accounting policies	-	-	(114,085)	-	-	-	95,488	-	(355,635)	-	(374,232)	(4,165)	(378,397)
As restated	978,768	492,784	131,654	69,379	2,320,430	72,044	(110,273)	(24,027)	584,323	-	4,515,082	1,144,764	5,659,846
Distribution of interests in an associate to minority shareholders	-	-	-	1	-	-	-	-	-	-	1	-	1
Surplus arising on revaluation	-	-	-	156,090	-	-	-	-	-	-	156,090	52,082	208,172
Deferred tax liability arising on revaluation of assets	-	-	-	(166)	-	-	-	-	-	-	(166)	(56)	(222)
Exchange differences arising on translation of operations outside Hong Kong	-	-	-	-	-	-	31	-	-	-	31	(12)	19
Share of post-acquisition reserve movements of associates	-	-	9,819	4,067	-	-	244	-	-	-	14,130	4,713	18,843
Share of post-acquisition reserve movements of jointly controlled entities	-	-	8,840	-	-	-	14	-	-	-	8,854	-	8,854
Net income recognised directly in equity	-	-	18,659	159,992	-	-	289	-	-	-	178,940	56,727	235,667
Profit attributable to equity holders	-	-	-	-	-	-	-	-	563,023	-	563,023	97,205	660,228
Released on impairment of non-trading securities	-	-	-	12,672	-	-	-	-	-	-	12,672	4,226	16,898
Released on disposal of non-trading securities	-	-	-	4,985	-	-	-	-	-	-	4,985	1,663	6,648
Released on dilution of interests in an associate	-	-	(400)	31	-	-	-	(3)	-	-	(372)	(124)	(496)
Capital reserve released on amortisation	-	-	-	-	-	-	-	(17,267)	-	-	(17,267)	-	(17,267)
Total recognised income and expenses for the year	-	-	18,259	177,680	-	-	289	(17,270)	563,023	-	741,981	159,697	901,678
Distribution to minority interests	-	-	-	-	-	-	-	-	-	-	-	(2,389)	(2,389)
Acquisition of additional interest in a subsidiary	-	-	-	-	-	-	-	-	-	-	-	(1,856)	(1,856)
Transferred from special capital reserve to accumulated profits	-	-	-	-	(2,320,430)	-	-	-	2,320,430	-	-	-	-
Transferred from accumulated profits to capital reserve	-	-	-	-	-	-	-	2,120	(2,120)	-	-	-	-
Dividend distribution to minority interests	-	-	-	-	-	-	-	-	-	-	-	(29,788)	(29,788)
Exercise of warrants subscription rights	95,535	23,884	-	-	-	-	-	-	-	-	119,419	-	119,419
Share issue expenses	-	(24)	-	-	-	-	-	-	-	-	(24)	-	(24)
Final dividend	-	-	-	-	-	-	-	-	(26,858)	26,858	-	-	-
At 31st December, 2004	1,074,303	516,644	149,913	247,059	-	72,044	(109,984)	(39,177)	3,438,798	26,858	5,376,458	1,270,428	6,646,886

Consolidated Statement of Changes in Equity (Cont'd)

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for the year ended 31st December, 2005

	Attributable to equity holders of the Company											
	Share capital	Share premium	Property revaluation reserve	Investment revaluation reserve	Capital redemption reserve	Translation reserve	Capital (goodwill) reserve	Accumulated profits	Dividend reserve	Total	Minority interests	Total equity
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	(Note 36(b))											
At 1st January, 2005												
As originally stated	1,074,303	516,644	226,488	247,059	72,044	(205,496)	(39,177)	3,899,912	26,858	5,818,635	1,275,939	7,094,574
Prior period adjustments arising from changes in accounting policies	-	-	(76,575)	-	-	95,512	-	(461,114)	-	(442,177)	(5,511)	(447,688)
As restated, before opening balance adjustments	1,074,303	516,644	149,913	247,059	72,044	(109,984)	(39,177)	3,438,798	26,858	5,376,458	1,270,428	6,646,886
Opening balance adjustments arising from changes in accounting policies	-	-	(149,913)	(1,572)	-	-	41,987	623,558	-	514,060	49,010	563,070
As restated after prior period and opening balance adjustments	1,074,303	516,644	-	245,487	72,044	(109,984)	2,810	4,062,356	26,858	5,890,518	1,319,438	7,209,956
Gain on fair value changes of available-for-sale financial assets	-	-	-	255,662	-	-	-	-	-	255,662	85,266	340,928
Deferred tax arising on revaluation of assets	-	-	-	61	-	(124)	-	-	-	(63)	(21)	(84)
Exchange differences arising on translation of operations outside Hong Kong	-	-	-	-	-	246	-	-	-	246	143	389
Share of post-acquisition reserve movements of associates	-	-	-	7,723	-	19,551	1,754	-	-	29,028	9,681	38,709
Share of post-acquisition reserve movements of jointly controlled entities	-	-	-	-	-	3,566	-	-	-	3,566	-	3,566
Net income recognised directly in equity	-	-	-	263,446	-	23,239	1,754	-	-	288,439	95,069	383,508
Profit attributable to equity holders	-	-	-	-	-	-	-	935,342	-	935,342	101,100	1,036,442
Released on disposal of available-for-sale financial assets	-	-	-	(29,101)	-	-	-	-	-	(29,101)	(9,705)	(38,806)
Impairment loss of available-for-sale financial assets transferred to income statement	-	-	-	10,807	-	-	-	-	-	10,807	3,604	14,411
Released on disposal of jointly controlled entities	-	-	-	-	-	(8)	-	-	-	(8)	(3)	(11)
Total recognised income and expenses for the year	-	-	-	245,152	-	23,231	1,754	935,342	-	1,205,479	190,065	1,395,544
Unclaimed dividend	-	-	-	-	-	-	-	1,396	-	1,396	466	1,862
Transferred from accumulated profits to capital reserve	-	-	-	-	-	-	263	(263)	-	-	-	-
Dividend paid	-	-	-	-	-	-	-	-	(26,858)	(26,858)	-	(26,858)
Proposed final dividend	-	-	-	-	-	-	-	(53,715)	53,715	-	-	-
Dividend distribution to minority interests	-	-	-	-	-	-	-	-	-	-	(28,228)	(28,228)
At 31st December, 2005	1,074,303	516,644	-	490,639	72,044	(86,753)	4,827	4,945,116	53,715	7,070,535	1,481,741	8,552,276