

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2005

Attributable to equity holders of the Company										
	Share capital <i>HK\$'000</i> <i>(Note 31)</i>	Share premium <i>HK\$'000</i>	Contributed surplus <i>HK\$'000</i>	Investment property revaluation reserve <i>HK\$'000</i>	Investment revaluation reserve <i>HK\$'000</i>	Exchange fluctuation reserve <i>HK\$'000</i>	Retained profits <i>HK\$'000</i>	Proposed final dividend <i>HK\$'000</i>	Minority interests <i>HK\$'000</i>	Total equity <i>HK\$'000</i>
As at 1 January 2004										
As previously reported as equity	40,005	—	293,372	284,880	7,701	(140)	79,413	12,002	—	717,233
As previously reported as minority interests	—	—	—	—	—	—	—	—	564,648	564,648
Prior year adjustments for the adoption of HKAS 17 (Note 2(a)(i))	—	—	—	—	—	—	90	—	70	160
As restated	40,005	—	293,372	284,880	7,701	(140)	79,503	12,002	564,718	1,282,041
Surplus on revaluation of investment properties	—	—	—	168,388	—	—	—	—	103,534	271,922
Deficit on revaluation realised on disposal of investment properties	—	—	—	11,699	—	—	—	—	—	11,699
Total income and expense recognised directly in equity	—	—	—	180,087	—	—	—	—	103,534	283,621
Profit for the year (as restated)	—	—	—	—	—	—	81,262	—	32,283	113,545
Total income and expense for the year	—	—	—	180,087	—	—	81,262	—	135,817	397,166
Acquisition of a subsidiary	—	—	—	—	—	—	—	—	(33,431)	(33,431)
Final 2003 dividend declared	—	—	—	—	—	—	—	(12,002)	—	(12,002)
Issue of shares	1,799	39,116	—	—	—	—	—	—	—	40,915
Interim 2004 dividend	—	—	—	—	—	—	(6,270)	—	—	(6,270)
Proposed final 2004 dividend	—	—	—	—	—	—	(13,586)	13,586	—	—
As at 31 December 2004	41,804	39,116*	293,372*	464,967*	7,701*	(140)*	140,909*	13,586	667,104	1,668,419

CONSOLIDATED STATEMENT OF

CHANGES IN EQUITY (CONT'D)

For the year ended 31 December 2005

	Attributable to equity holders of the Company									
	Share capital HK\$'000 (Note 31)	Share premium HK\$'000	Contributed surplus HK\$'000	Investment property revaluation reserve HK\$'000	Available-for-sale investment revaluation reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
As at 1 January 2005										
As previously reported as equity	41,804	39,116	293,372	464,967	7,701	(140)	140,808	13,586	—	1,001,214
As previously reported as minority interests	—	—	—	—	—	—	—	—	667,025	667,025
Prior year adjustment for the adoption of HKAS 17 (Note 2(a)(i))	—	—	—	—	—	—	101	—	79	180
Opening adjustment for the adoption of HKAS 40 (Note 2(a)(iii))	—	—	—	(464,967)	—	—	464,967	—	—	—
Opening adjustment for the adoption of HKFRS 3 (Note 2(a)(v))	—	—	—	—	—	—	79,856	—	9,758	89,614
As restated	41,804	39,116	293,372	—	7,701	(140)	685,732	13,586	676,862	1,758,033
Changes in fair value of available-for-sale financial assets	—	—	—	—	(289)	—	—	—	(220)	(509)
Exchange realignment	—	—	—	—	—	40,416	—	—	—	40,416
Total income and expense recognised directly in equity	—	—	—	—	(289)	40,416	—	—	(220)	39,907
Profit for the year	—	—	—	—	—	—	126,597	—	21,068	147,665
Total income and expense for the year	—	—	—	—	(289)	40,416	126,597	—	20,848	187,572
Acquisition of minority interests	—	—	—	—	—	—	—	—	(187)	(187)
Final 2004 dividend declared	—	—	—	—	—	—	—	(13,586)	—	(13,586)
As at 31 December 2005	41,804	39,116*	293,372*	—*	7,412*	40,276*	812,329*	—	697,523	1,931,832

\* These reserve accounts comprise the consolidated reserves of approximately HK\$1,192,505,000 (2004: HK\$945,925,000) in the consolidated balance sheet.