

Statement of Changes in Equity

For the year ended 31 December 2005

	2005 HK\$'000	2004 HK\$'000 (Restated)
Opening balance – total equity		
As previously reported	312,503	292,248
– Prior period adjustments arising from the adoption of HKAS 17 (Note 12)	(17,827)	(5,670)
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As restated, before opening balance adjustments	294,676	286,578
– Opening balance adjustments arising from the adoption of HKAS 39 (Note 12)	1,037	–
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As restated, after prior period adjustments and opening balance adjustments	295,713	286,578
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Net (loss) income recognised directly in equity:		
Surplus on revaluation of properties other than investment properties, net of deferred tax		
As previously reported		2,085
– Prior period adjustments arising from the adoption of HKAS 17		(2,085)
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Surplus on revaluation of properties other than investment properties, net of deferred tax (2004: as restated)	5,261	–
Changes in fair value of available-for-sale financial assets	280	–
Exchange difference arising from translation of financial statements of overseas subsidiaries	(11,436)	5,700
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Net (loss) income recognised directly in equity (2004: as restated)	(5,895)	5,700
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Profit for the year		
As previously reported		43,670
– Prior period adjustments arising from the adoption of HKAS 17		(10,072)
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Profit for the year (2004: as restated)	33,635	33,598
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Total recognised income and expense for the year, attributable to equity holders of the parent (2004: as restated)	27,740	39,298
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Interim dividends declared	(33,020)	(18,200)
2004/2003 final dividends transferred to dividend payable	(19,500)	(13,000)
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Closing balance – total equity	270,933	294,676
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