

# Consolidated Statement of Changes in Equity

Year ended 31 December 2005

Notes	Attributable to equity holders of the Company									
	Issued share capital HK\$'000	Share premium account HK\$'000	Asset revaluation reserve HK\$'000	Statutory reserve fund HK\$'000	Exchange fluctuation reserve HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total equity HK\$'000
As previously reported at 1 January 2005	223,899	1,680,278	86,427	3,334	—	2,054,267	111,949	4,160,154	463,741	4,623,895
Prior year adjustments for the adoption of HKAS 17	2.4	—	(25,789)	—	—	—	—	(25,789)	(6,879)	(32,668)
As restated, after prior year adjustments at 1 January 2005	223,899	1,680,278	60,638	3,334	—	2,054,267	111,949	4,134,365	456,862	4,591,227
Surplus on revaluation, net of deferred tax charge of HK\$4,259,000	—	—	20,080	—	—	—	—	20,080	—	20,080
Exchange realignment	—	—	—	—	130,662	—	—	130,662	—	130,662
Income recognised directly in equity	—	—	20,080	—	130,662	—	—	150,742	—	150,742
Net profit for the year	—	—	—	—	—	466,484	—	466,484	73,855	540,339
Acquisition of a minority shareholder	29	—	—	—	—	—	—	—	(530,717)	(530,717)
Final 2004 dividend paid	—	—	—	—	—	(2,470)	(111,949)	(114,419)	—	(114,419)
Share subscription and placement	26	7,985	139,792	—	—	—	—	147,777	—	147,777
Interim 2005 dividend	12	—	—	—	—	(46,377)	—	(46,377)	—	(46,377)
Proposed final 2005 dividend	12	—	—	—	—	(34,783)	34,783	—	—	—
Transfer from retained profits	—	—	—	760	—	(760)	—	—	—	—
At 31 December 2005	231,884	1,820,070*	80,718*	4,094*	130,662*	2,436,361*	34,783	4,738,572	—	4,738,572

Notes	Attributable to equity holders of the Company									
	Issued share capital HK\$'000	Share premium account HK\$'000	Asset revaluation reserve HK\$'000	Statutory reserve fund HK\$'000	Retained profits HK\$'000	Proposed final dividend HK\$'000	Total HK\$'000	Minority interests HK\$'000	Total equity HK\$'000	
As previously reported at 1 January 2004	201,019	750,716	86,427	2,369	1,405,874	50,255	2,496,660	316,829	2,813,489	
Prior year adjustments for the adoption of HKAS 17	2.4	—	(25,789)	—	—	—	(25,789)	(6,879)	(32,668)	
As restated, after prior year adjustments at 1 January 2004	201,019	750,716	60,638	2,369	1,405,874	50,255	2,470,871	309,950	2,780,821	
Net profit for the year	—	—	—	—	815,451	—	815,451	115,359	930,810	
Acquisition of a subsidiary	—	—	—	—	—	—	—	31,553	31,553	
Final 2003 dividend paid	—	—	—	—	—	(50,255)	(50,255)	—	(50,255)	
Share subscription and placement	26	22,880	954,751	—	—	—	977,631	—	977,631	
Share issue expenses	26	—	(25,189)	—	—	—	(25,189)	—	(25,189)	
Interim 2004 dividend	12	—	—	—	(54,144)	—	(54,144)	—	(54,144)	
Proposed final 2004 dividend	12	—	—	—	(111,949)	111,949	—	—	—	
Transfer from retained profits	—	—	—	965	(965)	—	—	—	—	
At 31 December 2004	223,899	1,680,278*	60,638*	3,334*	2,054,267*	111,949	4,134,365	456,862	4,591,227	

Certain subsidiaries which are established in the PRC are required to transfer 10% of their profits after tax calculated in accordance with the PRC accounting regulations to the statutory reserve fund until the reserve reaches 50% of their respective registered capital, upon which any further appropriation is at the directors' recommendation. Such reserve may be used to reduce any losses incurred by the subsidiaries or may be capitalised as paid-up capital of the subsidiaries.

\* These reserve accounts comprise the consolidated reserves of the Group of HK\$4,471,905,000 (2004: HK\$3,798,517,000) on the consolidated balance sheet.