

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2005

		Attributable to equity holders of the parent												
		Issued	Share	Share	Assets		Exchange		Proposed		Minority	Total		
Notes		share	premium	option	Capital	revaluation	Statutory	fluctuation	Retained	final	Total	interests	equity	
		capital	account	reserve	reserve	reserve	reserve	reserve	profits	dividend				
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
		(Retated)												
At 1 January 2004														
As previously reported		83,000	312,659	—	46,510	1,365	46,832	956	385,681	41,500	918,503	13,243	931,746	
Prior year adjustments		—	—	3,415	—	—	—	—	(3,415)	—	—	—	—	
As restated		83,000	312,659	3,415	46,510	1,365	46,832	956	382,266	41,500	918,503	13,243	931,746	
Final 2003 dividend declared		—	—	—	—	—	—	—	—	(41,500)	(41,500)	—	(41,500)	
Issue of new shares		30	273	5,865	—	—	—	—	—	—	6,138	—	6,138	
Arising on revaluation of land and buildings		—	—	—	—	(631)	—	—	—	—	(631)	—	(631)	
Exchange realignment		—	—	—	—	—	—	(3,594)	—	—	(3,594)	—	(3,594)	
Total income and expense														
recognised directly in equity		—	—	—	—	(631)	—	(3,594)	—	—	(4,225)	—	(4,225)	
Net profit for the year		—	—	—	—	—	—	—	237,478	—	237,478	(6,893)	230,585	
Total income and expense for the year														
Revaluation reserve released on disposal		—	—	—	—	256	—	—	—	—	256	—	256	
Equity-settled share option expenses		—	—	17,627	—	—	—	—	—	—	17,627	—	17,627	
Interim 2004 dividend		12	—	—	—	—	—	—	(33,291)	—	(33,291)	—	(33,291)	
Proposed final 2004 dividend		12	—	—	—	—	—	—	(41,637)	41,637	—	—	—	
Capital injection from minority shareholders of a subsidiary		—	—	—	—	—	—	—	—	—	—	4,932	4,932	
At 31 December 2004		83,273	318,524*	21,042*	46,510*	990*	46,832*	(2,638)*	544,816*	41,637	1,100,986	11,282	1,112,268	

		Attributable to equity holders of the parent											
		Issued	Share	Share	Assets		Exchange		Proposed				
		share	premium	option	Capital	revaluation	Statutory	fluctuation	Retained	final	Total	Minority	Total
Notes		capital	account	reserve	reserve	reserve	reserve	reserve	profits	dividend		interests	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
At 1 January 2005													
		83,273	318,524	—	46,510	990	46,832	(2,638)	565,858	41,637	1,100,986	11,282	1,112,268
		—	—	21,042	—	—	—	—	(21,042)	—	—	—	—
		83,273	318,524	21,042	46,510	990	46,832	(2,638)	544,816	41,637	1,100,986	11,282	1,112,268
		—	—	—	—	—	—	—	—	(41,651)	(41,651)	—	(41,651)
	30	29	624	—	—	—	—	—	—	—	653	—	653
	14	—	—	—	—	1,489	—	—	—	—	1,489	—	1,489
		—	—	—	—	—	—	27,196	—	—	27,196	—	27,196
Total income and expense recognised directly in equity													
		—	—	—	—	1,489	—	27,196	—	—	28,685	—	28,685
Net profit for the year													
		—	—	—	—	—	—	—	82,089	—	82,089	(3,625)	78,464
Total income and expense for the year													
		—	—	—	—	1,489	—	27,196	82,089	—	110,774	(3,625)	107,149
Equity-settled share option expenses													
		—	—	16,896	—	—	—	—	—	—	16,896	—	16,896
Under-provision of 2004 final dividend													
		—	—	—	—	—	—	—	(14)	14	—	—	—
	12	—	—	—	—	—	—	—	(24,991)	24,991	—	—	—
	32(a)	—	—	—	—	—	23,824	—	(23,824)	—	—	—	—
<b>At 31 December 2005</b>		<b>83,302</b>	<b>319,148*</b>	<b>37,938*</b>	<b>46,510*</b>	<b>2,479*</b>	<b>70,656*</b>	<b>24,558*</b>	<b>578,076*</b>	<b>24,991</b>	<b>1,187,658</b>	<b>7,657</b>	<b>1,195,315</b>

\* These reserve accounts comprise the consolidated reserves of HK\$1,079,365,000 (2004: HK\$976,076,000) in the consolidated balance sheet.