

Consolidated Summary Statement of Changes in Equity

For the year ended 31st December, 2005

| | Note | 2005 HK\$'000 | 2004 HK\$'000 (restated) |
|--|---------|------------------|--------------------------------|
| Total equity at 1st January: | | | |
| As previously reported as equity attributable to equity holders of the Company | | 2,706,334 | 2,821,323 |
| As previously reported separately as minority interests | | 30,204 | 24,793 |
| Prior year and opening adjustments | 2.4(b) | (5,152) | – |
| As restated | | 2,731,386 | 2,846,116 |
| Changes in equity during the year: | | | |
| Exchange differences on translation of foreign operations | | (5,152) | 3,069 |
| Net fair value gain on available-for-sale financial assets | | 85,636 | – |
| Deferred tax arising from net fair value gain on available-for-sale financial assets | 35 | (3,670) | – |
| Surplus on revaluation of investment properties | 35 | – | 7,461 |
| Deferred tax arising from revaluation of investment properties | 35 | – | (1,234) |
| Net income recognised directly in equity | | 76,814 | 9,296 |
| Profit/(Loss) for the year | | 110,720 | (66,434) |
| Total recognised income and expense for the year | | 187,534 | (57,138) |
| Issue of shares by subsidiaries to minority shareholders | 35 | 6,128 | 4,398 |
| Advance from minority shareholders of a subsidiary | 35 | 870 | 610 |
| Acquisition of subsidiaries | 35 | – | 2,174 |
| Disposal of a subsidiary | 35 | – | (803) |
| Changes in interests in subsidiaries | 35 | (4,216) | 554 |
| 2003 final distribution, declared | 16 & 35 | – | (40,405) |
| 2004 interim distribution, declared | 16 & 35 | – | (20,202) |
| 2004 final distribution, declared | 16 & 35 | (40,405) | – |
| 2005 interim distribution, declared | 16 & 35 | (20,202) | – |
| | | 129,709 | (110,812) |
| Total equity at 31st December | | 2,861,095 | 2,735,304 |
| Total recognised income and expense for the year attributable to: | | | |
| Equity holders of the Company | | 188,441 | (55,616) |
| Minority interests | | (907) | (1,522) |
| | | 187,534 | (57,138) |
| Effect of prior year and opening adjustments attributable to: | | | |
| Equity holders of the Company | | (5,152) | – |
| Minority interests | | – | – |
| | | (5,152) | – |