

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2006

	Note	2006 HK\$ Million	2005 HK\$ Million (restated)
Total equity at 1 April			
As previously reported:			
Shareholders' equity		36,279.9	26,544.2
Minority interests (previously presented separately from liabilities and equity)		5,356.0	4,093.4
Total equity		41,635.9	30,637.6
Prior year adjustments arising from changes in accounting policies	10	(4,970.3)	(3,738.6)
As restated, before opening balance adjustment		36,665.6	26,899.0
Opening balance adjustments arising from change in accounting policies for goodwill and financial instruments	10	115.1	–
At 1 April, after prior year and opening balance adjustments		36,780.7	26,899.0
Associates			
Surplus on revaluation of investment properties, net of deferred tax			5,373.1
Prior year adjustment for investment properties			(5,373.1)
Surplus on revaluation of hotel and club properties			141.3
Prior year adjustment for hotel properties			(147.8)
			(6.5)
Company and subsidiaries			
Surplus on revaluation of available-for-sale investments		373.9	404.5
Intangible assets arising from assets previously held		53.3	–
Acquisition of additional interests in subsidiaries		(36.4)	–
Others		(3.8)	–
Exchange difference on translation of financial statements of foreign entities		28.6	87.2
Associates			
Surplus on revaluation of available-for-sale investments		51.5	118.2
Reserve utilised for acquisition of additional interest in subsidiaries		(893.0)	–
Others		1.8	2.6
Net (loss)/gain not recognised in the profit and loss account (2005: restated)		(424.1)	606.0

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2006

	Note	2006 HK\$ Million	2005 HK\$ Million (restated)
Company and subsidiaries			
Profit for the year as previously reported			5,193.6
Prior year adjustments	10		4,289.1
Profit for the year (2005: as restated)		11,416.5	9,482.7
Reserves transferred to the profit and loss account on disposal of:			
Available-for-sale investments		(117.7)	(30.6)
Properties		–	(1.3)
Associates			
Reserves transferred to the profit and loss account on disposal of available-for-sale investments		(36.0)	(11.0)
Total recognised gain for the year (2005: as restated)		10,838.7	10,045.8
Shareholders		9,697.2	8,767.2
Minority interests		1,141.5	1,278.6
		10,838.7	10,045.8
Final dividend approved in respect of the previous year	8(b)	(172.7)	(132.1)
Interim dividend declared in respect of the current year	8(a)	(50.8)	(50.8)
Dividend to minority interests	25(a)	(836.4)	(96.3)
Rights issue of a subsidiary attributable to minority interests	25(a)	775.7	–
Minority interests through acquisition of subsidiaries	25(a)	2.8	–
Total equity at 31 March		47,338.0	36,665.6
Attributable to:			
Shareholders		40,986.7	31,434.7
Minority interests		6,351.3	5,230.9
		47,338.0	36,665.6

The notes and principal accounting policies on pages 50 to 108 form part of these financial statements.