

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		15,005.8	12,543.4
Minority interests (previously presented separately from liabilities and equity)		1,537.3	1,355.4
Total equity		16,543.1	13,898.8
Prior year adjustments arising from changes in accounting policies	11	(12.9)	106.3
As restated, before opening balance adjustment		16,530.2	14,005.1
Opening balance adjustment arising from change in accounting policy for goodwill	11	146.0	–
At 1 April, after prior year and opening balance adjustments		16,676.2	14,005.1
Surplus on revaluation of investment properties			
As previously reported		–	203.3
Prior year adjustment	11	–	(203.3)
		–	–
Surplus on revaluation of available-for-sale investments		1,043.8	619.0
Intangible assets arising from assets previously held		53.3	–
Acquisition of additional interest in subsidiaries		(36.4)	–
Exchange difference on translation of financial statements of foreign entities/others		24.8	88.5
Net gains not recognised in the consolidated profit and loss account (2005: as restated)		1,085.5	707.5
Profit for the year as previously reported			1,932.9
Prior year adjustments	11		83.9
Profit for the year (2005: as restated)		2,397.2	2,016.8
Reserves transferred to the consolidated profit and loss account on disposal of:			
Available-for-sale investments		(119.9)	(30.7)
Properties		–	(1.3)
Total recognised income for the year (2005: as restated)		3,362.8	2,692.3
Shareholders		3,200.4	2,502.8
Minority interests		162.4	189.5
		3,362.8	2,692.3

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	Note	2006 HK\$ Million	2005 HK\$ Million (restated)
Final dividend approved in respect of the previous year	9(b)	(124.2)	(103.5)
Interim dividend declared in respect of the current year	9(a)	(41.4)	(41.4)
Dividends paid to minority interests	26(a)	(793.9)	(22.3)
Rights issue of a subsidiary attributable to minority interests	26(a)	775.7	–
Minority interests through acquisition of subsidiaries	26(a)	2.8	–
Total equity at 31 March		<u>19,858.0</u>	<u>16,530.2</u>
Attributable to:			
Shareholders		18,159.1	14,978.3
Minority interests		<u>1,698.9</u>	<u>1,551.9</u>
		<u>19,858.0</u>	<u>16,530.2</u>

The notes and principal accounting policies on pages 36 to 80 form part of these financial statements.