

Consolidated Statement of Changes in Equity

For the year ended 30 June 2009

	Share capital HK\$m	Reserves HK\$m	Shareholders' funds HK\$m	Non- controlling interests HK\$m	Total HK\$m
For the year ended 30 June 2009					
At 1 July 2008, as previously reported	3,736.5	68,602.4	72,338.9	22,467.2	94,806.1
Prior year adjustments in respect of changes in accounting policy	—	55.9	55.9	42.7	98.6
At 1 July 2008, as restated	3,736.5	68,658.3	72,394.8	22,509.9	94,904.7
Change in fair value of available-for-sale financial assets, net of taxation	—	386.7	386.7	51.4	438.1
Disposal of non-current assets classified as assets held for sale	—	(5.2)	(5.2)	(3.9)	(9.1)
Disposal of available-for-sale financial assets	—	(230.7)	(230.7)	(1.3)	(232.0)
Impairment of available-for-sale financial assets	—	299.6	299.6	96.7	396.3
Disposal of subsidiaries	—	(188.7)	(188.7)	(230.5)	(419.2)
Share of changes in other reserve of a jointly controlled entity	—	(4.8)	(4.8)	(3.6)	(8.4)
Translation differences	—	(6.0)	(6.0)	(15.6)	(21.6)
Net income recognised directly in equity	—	250.9	250.9	(106.8)	144.1
Profit for the year	—	2,083.5	2,083.5	1,668.4	3,751.9
Total recognised income for the year	—	2,334.4	2,334.4	1,561.6	3,896.0
Dividends	—	(1,286.4)	(1,286.4)	(954.9)	(2,241.3)
Acquisition of additional interests in subsidiaries	—	(231.6)	(231.6)	42.8	(188.8)
Deemed acquisition of interests in subsidiaries	—	(13.9)	(13.9)	(154.0)	(167.9)
Contributions from non-controlling shareholders	—	—	—	27.7	27.7
Deemed disposal of interests in subsidiaries	—	(7.8)	(7.8)	7.8	—
Issue of new shares as scrip dividends	130.8	1,014.0	1,144.8	—	1,144.8
Employees' share-based payments	—	85.3	85.3	31.4	116.7
Share option lapsed	—	(3.6)	(3.6)	—	(3.6)
Repurchase of convertible bonds	—	(3.7)	(3.7)	(1.6)	(5.3)
	130.8	(447.7)	(316.9)	(1,000.8)	(1,317.7)
At 30 June 2009	3,867.3	70,545.0	74,412.3	23,070.7	97,483.0

Consolidated Statement of Changes in Equity (Continued)

For the year ended 30 June 2009

	Share capital HK\$m	Reserves HK\$m	Shareholders' funds HK\$m	Non- controlling interests HK\$m	Total HK\$m
For the year ended 30 June 2008					
At 1 July 2007, as previously reported	3,692.1	56,795.5	60,487.6	17,996.2	78,483.8
Prior year adjustments in respect of changes in accounting policy	—	44.6	44.6	35.4	80.0
At 1 July 2007, as restated	3,692.1	56,840.1	60,532.2	18,031.6	78,563.8
Change in fair value of available-for-sale financial assets, net of taxation	—	152.7	152.7	(120.2)	32.5
Disposal of available-for-sale financial assets	—	(176.3)	(176.3)	(23.2)	(199.5)
Impairment of available-for-sale financial assets	—	34.2	34.2	—	34.2
Disposal and deconsolidation of subsidiaries	—	(58.7)	(58.7)	(136.4)	(195.1)
Translation differences	—	2,596.4	2,596.4	1,196.1	3,792.5
Net income recognised directly in equity	—	2,548.3	2,548.3	916.3	3,464.6
Profit for the year, as restated	—	9,685.7	9,685.7	3,063.2	12,748.9
Total recognised income for the year	—	12,234.0	12,234.0	3,979.5	16,213.5
Dividends	—	(1,600.9)	(1,600.9)	(933.5)	(2,534.4)
Acquisition of subsidiaries	—	125.1	125.1	(29.9)	95.2
Acquisition of additional interests in subsidiaries	—	—	—	261.8	261.8
Contributions from non-controlling shareholders	—	—	—	306.8	306.8
Disposal of partial interests in a subsidiary	—	—	—	0.7	0.7
Deemed disposal of interests in subsidiaries	—	—	—	854.4	854.4
Issue of new shares as scrip dividends	41.6	884.4	926.0	—	926.0
Issue of new shares upon exercise of share options	2.8	28.1	30.9	—	30.9
Employees' share-based payments	—	147.5	147.5	38.5	186.0
	44.4	(415.8)	(371.4)	498.8	127.4
At 30 June 2008, as restated	3,736.5	68,658.3	72,394.8	22,509.9	94,904.7