

Consolidated Statement of Changes in Equity (unaudited) 7

For the six months ended 30th June 2005

	Share capital HK\$'000	Other reserve HK\$'000	Revenue reserve HK\$'000	Shareholders' funds HK\$'000	Minority interests HK\$'000	Total HK\$'000
At 31st December 2004						
As previously reported	129,648	585,915	729,970	1,445,533	50,676	1,496,209
Prior year adjustments						
Reversal of revaluation for leasehold land (HKAS 17)	—	(27,363)	—	(27,363)	—	(27,363)
Decrease in amortisation of leasehold land (HKAS 17)	—	—	5,133	5,133	—	5,133
Transfer of leasehold land to investment properties (HKAS 40)	—	—	22,230	22,230	—	22,230
Increase in provisions (HKAS 16, 37 and HKFRS-Int 1)	—	—	(20,269)	(20,269)	(11,651)	(31,920)
As restated, before opening adjustments	129,648	558,552	737,064	1,425,264	39,025	1,464,289
Opening adjustments						
Negative goodwill written off (HKFRS 3)	—	—	136	136	—	136
At 1st January 2005, as restated	129,648	558,552	737,200	1,425,400	39,025	1,464,425
Exchange differences	—	—	244	244	—	244
Changes in fair value of available-for-sale financial assets	—	(1,806)	—	(1,806)	—	(1,806)
Acquisition of a subsidiary	—	—	—	—	368	368
Issue of new shares	14,600	1,123,210	—	1,137,810	—	1,137,810
Issue of shares upon exercise of share options	139	532	—	671	—	671
Profit for the period	—	—	14,306	14,306	(1,849)	12,457
Dividends	—	—	(12,972)	(12,972)	—	(12,972)
At 30th June 2005	144,387	1,680,488	738,778	2,563,653	37,544	2,601,197
At 31st December 2003						
As previously reported	125,893	575,828	712,542	1,414,263	44,580	1,458,843
Prior year adjustments						
Reverse revaluation for leasehold land (HKAS 17)	—	(27,363)	—	(27,363)	—	(27,363)
Decrease in amortisation of leasehold land (HKAS 17)	—	—	4,830	4,830	—	4,830
Increase in provisions (HKAS 16, 37 and HKFRS-Int 1)	—	—	(20,199)	(20,199)	(11,610)	(31,809)
At 1st January 2004, as restated	125,893	548,465	697,173	1,371,531	32,970	1,404,501
Exchange differences	—	—	2,580	2,580	197	2,777
Issue of shares upon exercise of share options	1,210	4,985	—	6,195	—	6,195
Profit for the period	—	—	11,283	11,283	(362)	10,921
Dividends	—	—	(12,690)	(12,690)	—	(12,690)
At 30th June 2004	127,103	553,450	698,346	1,378,899	32,805	1,411,704