

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the years ended 31st December, in Hong Kong dollar thousands

	Note	2005	Restated 2004
Total equity at 1st January:			
Attributable to equity shareholders of the Company		2,036,549	2,024,059
Minority interests		98,551	97,154
		<u>2,135,100</u>	<u>2,121,213</u>
Net income recognised directly in equity:			
Exchange differences on translation of the financial statements of overseas subsidiaries	31(a)	16,475	1,075
Net (loss)/profit for the year:			
As previously reported:			
– attributable to equity shareholders of the Company			11,578
– minority interests			1,234
			<u>12,812</u>
Prior period adjustment arising from change in accounting policy for share-based payment	2(b)(i)		(308)
Net (loss)/profit for the year (2004: as restated)	31(a)	(66,037)	12,504
Total recognised income and expense for the year (2004: as restated)			
		(49,562)	13,579
Dividends declared or approved during the year		(7,472)	–
Movements in equity arising from capital transactions:			
Equity-settled share-based transactions (2004: as restated)		495	308
Inter-company charge levied by the ultimate holding company for the stock options		(925)	–
		(430)	308
Total equity at 31st December			
		<u>2,077,636</u>	<u>2,135,100</u>
Total recognised income and expense for the year (2004: as restated)			
Attributable to:			
– equity shareholders of the Company		(21,375)	12,182
– minority interests		(28,187)	1,397
		(49,562)	13,579
Restatement of total recognised income and expense for the year			
Attributable to:			
– equity shareholders of the Company			(308)
– minority interests			–
			(308)
Arising from restatement of:			
– net profit for the year			(308)
– net income recognised directly in equity			–
			(308)

The Notes on pages 35 to 75 form part of these financial statements.