

Consolidated Statement of Changes in Equity

for the year ended 31st December 2005

| | | 2005 | 2004 |
|---|------|----------------------|---------------|
| | Note | | (Restated) |
| | | HK\$ | HK\$ |
| Total equity as at 1st January | | | |
| – as previously reported as equity | | 1,262,612,809 | 1,215,150,904 |
| – as previously separately reported as minority interest | 33 | 16,481,244 | 14,452,599 |
| | | 1,279,094,053 | 1,229,603,503 |
| Change in accounting policy | | | |
| – Prior period adjustments on adoption of HKAS 17 and 28 | 33 | (51,137,412) | (44,518,130) |
| Total equity as at 1st January, as restated | | 1,227,956,641 | 1,185,085,373 |
| Change in accounting policy | | | |
| – Opening adjustments on adoption of HKAS 39 | 33 | 14,884,709 | – |
| Total equity as at 1st January, as adjusted | | 1,242,841,350 | 1,185,085,373 |
| Change in fair value of available-for-sale financial assets | 33 | 4,307,620 | – |
| Change in fair value of available-for-sale financial assets held by a jointly controlled entity | 33 | 34,829,481 | 3,056,331 |
| Deferred tax liabilities recognised | 33 | (7,490,580) | (458,450) |
| Disposal of an associate | | – | 78,732 |
| Exchange differences arising on translation of the financial statements of foreign subsidiaries, associates and jointly controlled entities | 33 | 7,363,616 | (210,802) |
| Net gain recognised directly in equity | | 39,010,137 | 2,465,811 |
| Profit for the year | 33 | 57,347,086 | 61,663,932 |
| Net gain recognised in the profit and loss account | | 57,347,086 | 61,663,932 |
| Net gain recognised for the year | | 96,357,223 | 64,129,743 |
| Dividend | 33 | – | (21,258,475) |
| Total equity as at 31st December | | 1,339,198,573 | 1,227,956,641 |