

# Consolidated Statement of Changes in Equity

for the year ended 31st December 2005

|   | Note | 2005<br>HK\$         | 2004<br>(Restated)<br>HK\$ |
|---|------|----------------------|----------------------------|
| <b>Total equity as at 1st January</b>   |      |                      |                            |
| – 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                 |
|   |      | <b>1,279,094,053</b> | 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)               |
| <b>Total equity as at 1st January, as restated</b>  |      | <b>1,227,956,641</b> | 1,185,085,373              |
| Change in accounting policy   |      |                      |                            |
| – Opening adjustments on adoption of HKAS 39  | 33   | 14,884,709           | –                          |
| <b>Total equity as at 1st January, as adjusted</b>  |      | <b>1,242,841,350</b> | 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)                  |
| <b>Net gain recognised directly in equity</b>   |      | <b>39,010,137</b>    | 2,465,811                  |
| Profit for the year   | 33   | 57,347,086           | 61,663,932                 |
| <b>Net gain recognised in the profit and loss account</b>   |      | <b>57,347,086</b>    | 61,663,932                 |
| <b>Net gain recognised for the year</b>   |      | <b>96,357,223</b>    | 64,129,743                 |
| <b>Dividend</b>   | 33   | –                    | (21,258,475)               |
| <b>Total equity as at 31st December</b>   |      | <b>1,339,198,573</b> | 1,227,956,641              |