

Consolidated Summary Statement of Changes in Equity

For the year ended 31st December, 2005

| | Note | 2005 HK\$'000 | 2004 HK\$'000 (restated) |
|--|---------|------------------|--------------------------------|
| Total equity at 1st January: | | | |
| As previously reported as equity attributable to equity holders of the Company | | 3,061,206 | 2,800,472 |
| As previously reported separately as minority interests | | 3,171,629 | 3,019,006 |
| Prior year and opening adjustments | 2.4(b) | 135,062 | (37,033) |
| As restated | | 6,367,897 | 5,782,445 |
| Changes in equity during the year: | | | |
| Exchange differences on translation of foreign operations | | (24,205) | 41,892 |
| Net fair values gains on available-for-sale financial assets | | 105,626 | – |
| Deferred tax arising from net fair value gains on available-for-sale financial assets | | (3,670) | – |
| Surplus on revaluation of investment properties | | – | 158,019 |
| Deferred tax arising from surplus on revaluation of investment properties | | – | (34,805) |
| Net income recognised directly in equity | | 77,751 | 165,106 |
| Profit for the year | | 277,599 | 246,872 |
| Total recognised income and expense for the year | | 355,350 | 411,978 |
| Issue of shares by subsidiaries to minority shareholders | 39 | 6,128 | 4,398 |
| Advance from/(Repayment to) minority shareholders of subsidiaries | 39 | 47,612 | (30,414) |
| Release of investment property revaluation reserve upon disposal of investment properties | | – | 214 |
| Acquisition of subsidiaries | 39 | 77,188 | 9,662 |
| Disposal of subsidiaries | | (43,186) | (803) |
| Changes in interests in subsidiaries | | (4,216) | 20,802 |
| Repurchase of shares | 39 | – | (7,950) |
| 2003 final dividend, declared and paid to shareholders of the Company | 39 | – | (8,675) |
| 2003 final dividend and distribution, declared and paid to minority shareholders of subsidiaries | 39 | – | (30,412) |
| 2004 interim distribution, declared and paid to minority shareholders of subsidiaries | 39 | – | (5,386) |
| 2004 final dividend, declared and paid to shareholders of the Company | 16 & 39 | (8,675) | – |
| 2004 final dividend and distribution, declared and paid to minority shareholders of subsidiaries | 39 | (30,869) | – |
| 2005 interim dividend and distribution, declared and paid to minority shareholders of subsidiaries | 39 | (10,917) | – |
| | | 388,415 | 363,414 |
| Total equity at 31st December | | 6,756,312 | 6,145,859 |
| Total recognised income and expense for the year attributable to: | | | |
| Equity holders of the Company | | 176,879 | 240,637 |
| Minority interests | | 178,471 | 171,341 |
| | | 355,350 | 411,978 |
| Effects of prior year and opening adjustments attributable to: | | | |
| Equity holders of the Company | | 118,706 | (35,088) |
| Minority interests | | 16,356 | (1,945) |
| | | 135,062 | (37,033) |