

# Consolidated Statement of Changes In Equity

For the Year Ended 31 December 2005

	Note	2005 HK\$'000	2005 HK\$'000	2004 (restated) HK\$'000	2004 (restated) HK\$'000
<b>Total equity at 1 January</b>					
As previously reported:					
– attributable to equity shareholders of the company	30	1,210,132		1,063,435	
– minority interests	30	7,806		694	
	30	1,217,938		1,064,129	
Prior period adjustments arising from changes in accounting policies	30	(14,135)		(6,354)	
As restated, before opening balance adjustments	30	1,203,803		1,057,775	
Opening balance adjustments arising from changes in accounting policies	30	97,196		–	
At 1 January, after prior period and opening balances adjustments	30		1,300,999		1,057,775
<b>Net income recognised directly in equity:</b>					
Exchange differences on translation of financial statements of overseas subsidiaries	30		2,877		–
Surplus on revaluation of land and buildings held for own use, net of deferred tax:					
As previously reported:					
– attributable to equity shareholders of the company				7,781	
– minority interests				–	
				7,781	
Prior period adjustments arising from changes in accounting policies for leasehold land and buildings held for own use (HKAS 17)				(7,781)	
Surplus on revaluation of land and buildings held for own use, net of deferred tax (2004: as restated)	30		–		–

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For the Year Ended 31 December 2005

	Note	2005 HK\$'000	2005 HK\$'000	2004 (restated) HK\$'000	2004 (restated) HK\$'000
Changes in fair value of available-for-sales securities	30		<b>(4,756)</b>		–
Net income for the year recognised directly in equity (2004: as restated)			<b>(1,879)</b>		–
Transfer to profit or loss on disposal of available-for-sale securities	30		<b>(92,440)</b>		–
<b>Net profit for the year</b>			<b>249,352</b>		112,208
<b>Total recognised income and expenses for the year</b>			<b>155,033</b>		112,208
<b>Attributable to:</b>					
Equity shareholders of the company		<b>128,986</b>		105,096	
Minority interests		<b>26,047</b>		7,112	
		<b>155,033</b>		112,208	
Dividends declared or approved during the year (2004: as restated)			<b>(18,692)</b>		(17,228)

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For the Year Ended 31 December 2005

	Note	2005 HK\$'000	2005 HK\$'000	2004 (restated) HK\$'000	2004 (restated) HK\$'000
<b>Movements in equity arising from capital transactions</b>					
Shares issued under share option scheme	30	22,881		32,010	
Share issued under conversion of convertible bonds	30	–		31,824	
Shares repurchased					
– par value	30	(621)		(2,012)	
– premium paid	30	(3,382)		(10,774)	
Equity settled share-based transactions	30	17,086		–	
			<u>35,964</u>		<u>51,048</u>
Total equity at 31 December	30		<u>1,473,304</u>		<u>1,203,803</u>
<b>Restatements of total recognised income and expenses for the year are attributable to:</b>					
Equity shareholders of the company				(7,781)	
Minority interests				–	
				<u>(7,781)</u>	
Arising from restatement of:					
Net income recognised directly in equity				(7,781)	
Net profit for the year				–	
				<u>(7,781)</u>	

The notes on pages 51 to 135 form part of these financial statements.