

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(Financial figures are expressed in Hong Kong Dollar)

	Unaudited					
	Share capital, share premium and shares held for HKEx Share Award Scheme (note 23) \$'000	Employee share-based compensation reserve (note 24) \$'000	Revaluation reserves (note 25) \$'000	Designated reserves (note 26) \$'000	Retained earnings (note 27) \$'000	Total equity \$'000
At 1 Jan 2006, as previously reported	1,213,160	34,980	(37,086)	700,641	2,455,794	4,367,489
Effect of initial adoption of the revised HKAS 27	(30,028)	–	–	–	10	(30,018)
At 1 Jan 2006, as restated	1,183,132	34,980	(37,086)	700,641	2,455,804	4,337,471
Change in fair value of available-for-sale financial assets	–	–	9,151	–	–	9,151
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	–	–	2,414	–	–	2,414
Deferred tax arising from realisation of change in fair value of available-for-sale financial assets on maturity and disposal	–	–	(15)	–	–	(15)
Net gain recognised directly in equity	–	–	11,550	–	–	11,550
Profit attributable to shareholders	–	–	–	–	478,839	478,839
Total recognised profit	–	–	11,550	–	478,839	490,389
Shares issued under employee share option schemes	4,596	–	–	–	–	4,596
Shares purchased for HKEx Share Award Scheme	(71)	–	–	–	–	(71)
Employee share-based compensation benefits	–	7,220	–	–	–	7,220
Share of reserves of an associate	–	9	–	–	–	9
Transfer of reserves	–	–	–	(54,932)	54,932	–
At 31 Mar 2006	1,187,657	42,209	(25,536)	645,709	2,989,575	4,839,614

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONT'D)

	Unaudited (As restated)					
	Share capital and share premium \$'000	Employee share-based compensation reserve \$'000	Revaluation reserves \$'000	Designated reserves \$'000	Retained earnings \$'000	Total equity \$'000
At 1 Jan 2005, as previously reported	1,160,673	17,061	18,829	680,996	2,174,584	4,052,143
Effect of initial adoption of HKAS 39 and HKFRS 4 (Amendment)	–	–	–	–	(19,909)	(19,909)
At 1 Jan 2005, as restated	1,160,673	17,061	18,829	680,996	2,154,675	4,032,234
Change in fair value of available-for-sale financial assets	–	–	(78,639)	–	–	(78,639)
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	–	–	38	–	–	38
Deferred tax arising from change in fair value of available-for-sale financial assets	–	–	3,161	–	–	3,161
Net loss recognised directly in equity	–	–	(75,440)	–	–	(75,440)
Profit attributable to shareholders	–	–	–	–	245,421	245,421
Total recognised (loss)/profit	–	–	(75,440)	–	245,421	169,981
Shares issued under employee share option schemes	9,797	–	–	–	–	9,797
Employee share-based compensation benefits	–	5,360	–	–	–	5,360
Transfer of reserves	–	–	–	(280)	280	–
At 31 Mar 2005, as restated	1,170,470	22,421	(56,611)	680,716	2,400,376	4,217,372