

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(Financial figures are expressed in Hong Kong Dollar)

	Unaudited							Total equity \$'000
	Share capital, share premium and shares held for Share Award Scheme (note 25) \$'000	Employee share-based compensation reserve (note 26) \$'000	Revaluation reserves (note 27) \$'000	Hedging reserve \$'000	Designated reserves (note 28) \$'000	Retained earnings (note 29) \$'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 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 valuation of leasehold buildings	–	–	52	–	–	–	52	
Change in fair value of available-for-sale financial assets	–	–	24,055	–	–	–	24,055	
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	–	–	15,595	–	–	–	15,595	
Cash flow hedges:								
– fair value gains of hedging instruments	–	–	–	108	–	–	108	
– transfer to profit and loss account as information technology and computer maintenance expenses	–	–	–	(199)	–	–	(199)	
Deferred tax arising from change in valuation of leasehold buildings	–	–	(9)	–	–	–	(9)	
Deferred tax arising from change in fair value of available-for-sale financial assets	–	–	(916)	–	–	–	(916)	
Net gain/(loss) recognised directly in equity	–	–	38,777	(91)	–	–	38,686	
Profit attributable to shareholders	–	–	–	–	–	1,674,029	1,674,029	
Total recognised profit/(loss)	–	–	38,777	(91)	–	1,674,029	1,712,715	
2005 final dividend	–	–	–	–	–	(680,588)	(680,588)	
2006 interim dividend	–	–	–	–	–	(1,000,307)	(1,000,307)	
Shares issued under employee share option schemes	26,921	–	–	–	–	–	26,921	
Shares purchased for Share Award Scheme	(1,574)	–	–	–	–	–	(1,574)	
Employee share-based compensation benefits	–	17,972	–	–	–	–	17,972	
Share of reserves of an associate	–	395	(2)	–	–	–	393	
Transfer of reserves	6,020	(6,020)	–	–	(43,323)	43,323	–	
At 30 Sept 2006	1,214,499	47,327	1,689	(91)	657,318	2,492,261	4,413,003	

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

	Unaudited (As restated)						
	Share capital and share premium	Employee share-based compensation reserve	Revaluation reserves	Hedging reserve	Designated reserves	Retained earnings	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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 (Amendments)	–	–	–	–	–	(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 valuation of leasehold buildings	–	–	(548)	–	–	–	(548)
Change in fair value of available-for-sale financial assets	–	–	(71,924)	–	–	–	(71,924)
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	–	–	(2,680)	–	–	–	(2,680)
Cash flow hedges:							
– fair value gains of hedging instruments	–	–	–	47	–	–	47
– transfer to profit and loss account as information technology and computer maintenance expenses	–	–	–	(39)	–	–	(39)
Deferred tax arising from change in valuation of leasehold buildings	–	–	96	–	–	–	96
Deferred tax arising from change in fair value of available-for-sale financial assets	–	–	3,170	–	–	–	3,170
Net (loss)/gain recognised directly in equity	–	–	(71,886)	8	–	–	(71,878)
Profit attributable to shareholders	–	–	–	–	–	959,916	959,916
Total recognised (loss) / profit	–	–	(71,886)	8	–	959,916	888,038
2004 final dividend	–	–	–	–	–	(498,217)	(498,217)
2005 interim dividend	–	–	–	–	–	(520,567)	(520,567)
Shares issued under employee share option schemes	43,523	–	–	–	–	–	43,523
Employee share-based compensation benefits	–	17,254	–	–	–	–	17,254
Share of reserves of an associate	–	43	–	–	–	–	43
Transfer of reserves	4,065	(4,065)	–	–	5,663	(5,663)	–
At 30 Sept 2005, as restated	1,208,261	30,293	(53,057)	8	686,659	2,090,144	3,962,308