

Consolidated Statement of Changes in Equity

For the year ended 31 December 2005

(Financial figures are expressed in Hong Kong Dollar)

	Share capital and share premium (note 30) \$'000	Employee share-based compensation reserve (note 31) \$'000	Revaluation reserves (note 32) \$'000	Hedging reserve (note 33) \$'000	Designated reserves (note 34) \$'000	Retained earnings (note 37) \$'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 valuation of leasehold buildings	-	-	(377)	-	-	-	(377)
Change in fair value of available-for-sale financial assets	-	-	(52,985)	-	-	-	(52,985)
Realisation of change in fair value of available-for-sale financial assets on maturity and disposal	-	-	(5,775)	-	-	-	(5,775)
Cash flow hedges:							
- fair value loss of hedging instrument	-	-	-	(129)	-	-	(129)
- transfer to profit and loss account as information technology and computer maintenance expenses	-	-	-	129	-	-	129
Deferred tax arising from change in valuation of leasehold buildings	-	-	65	-	-	-	65
Deferred tax arising from change in fair value of available-for-sale financial assets	-	-	3,136	-	-	-	3,136
Net loss recognised directly in equity	-	-	(55,936)	-	-	-	(55,936)
Profit attributable to shareholders	-	-	-	-	-	1,339,548	1,339,548
Total recognised (loss)/profit	-	-	(55,936)	-	-	1,339,548	1,283,612
2004 final dividend	-	-	-	-	-	(498,217)	(498,217)
2005 interim dividend	-	-	-	-	-	(520,567)	(520,567)
Shares issued under employee share option schemes	47,379	-	-	-	-	-	47,379
Employee share-based compensation benefits	-	22,955	-	-	-	-	22,955
Share of reserves of an associate	-	72	21	-	-	-	93
Transfer of reserves	5,108	(5,108)	-	-	19,645	(19,645)	-
At 31 Dec 2005	1,213,160	34,980	(37,086)	-	700,641	2,455,794	4,367,489

	Share capital and share premium (note 30) \$'000	Employee share-based compensation reserve (note 31) \$'000	Revaluation reserves (note 32) \$'000	Designated reserves (note 34) \$'000	Retained earnings (note 37) \$'000	Total equity \$'000
At 1 Jan 2004, as previously reported	1,103,337	2,771	36,499	689,657	3,781,889	5,614,153
Effect of initial adoption of HKAS 39 and HKFRS 4 (Amendment)	-	-	-	-	(19,909)	(19,909)
At 1 Jan 2004, as restated	1,103,337	2,771	36,499	689,657	3,761,980	5,594,244
Change in valuation of leasehold buildings	-	-	36	-	-	36
Change in fair value of available-for-sale financial assets	-	-	10,535	-	-	10,535
Realisation of change in fair value of financial assets on maturity and disposal	-	-	(26,741)	-	-	(26,741)
Deferred tax arising from change in valuation of leasehold buildings	-	-	(6)	-	-	(6)
Deferred tax arising from change in fair value of available-for-sale financial assets	-	-	(1,494)	-	-	(1,494)
Net loss recognised directly in equity	-	-	(17,670)	-	-	(17,670)
Profit attributable to shareholders	-	-	-	-	1,056,884	1,056,884
Total recognised (loss)/profit	-	-	(17,670)	-	1,056,884	1,039,214
2003 special and final dividends	-	-	-	-	(2,218,559)	(2,218,559)
2004 interim dividend	-	-	-	-	(454,291)	(454,291)
Shares issued under employee share option schemes	57,336	-	-	-	-	57,336
Employee share-based compensation benefits	-	14,290	-	-	-	14,290
Transfer of reserves	-	-	-	(8,661)	8,661	-
At 31 Dec 2004, as restated	1,160,673	17,061	18,829	680,996	2,154,675	4,032,234