

Consolidated Statement of Changes in Equity

For the year ended 31st December, 2005

Attributable to equity holders of the parent

Notes	Issued share capital	Share premium account	Equity component of convertible bonds of the listed associate	Capital reserve	Special reserve	Assets revaluation reserve	Investment properties revaluation reserve	Long term investments revaluation reserve	Exchange equalisation reserve	Retained profits/ losses (Accumulated)	Total	Minority interests	Total equity
At 1st January, 2004	238.3	146.5	-	887.2	689.6	-	0.9	(17.0)	1.5	338.7	2,285.7	2,362.5	4,648.2
As previously reported	-	-	-	(466.7)	-	706.7	-	-	-	(325.0)	(85.0)	(79.6)	(164.6)
Prior year adjustments	238.3	146.5	-	420.5	689.6	706.7	0.9	(17.0)	1.5	13.7	2,200.7	2,282.9	4,483.6
As restated	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in fair value of long term investments	-	-	-	-	-	-	-	137.5	-	-	137.5	2.8	140.3
Share of the listed associate	-	-	-	-	-	-	-	7.4	-	-	7.4	-	7.4
Total income and expense recognised directly in equity	-	-	-	-	-	-	-	144.9	-	-	144.9	2.8	147.7
Profit/(loss) for the year	-	-	-	-	-	-	-	(31.3)	-	(31.3)	(31.3)	49.0	17.7
Total income and expense for the year	-	-	-	-	-	-	-	144.9	-	(31.3)	113.6	51.8	165.4
Release on disposal	-	-	-	-	-	-	(0.6)	-	-	-	(0.6)	-	(0.6)
Conversion of convertible preference shares	(179.1)	179.1	-	-	-	-	-	-	-	-	-	-	-
Issue of new shares	12.9	201.0	-	-	-	-	-	-	-	-	213.9	-	213.9
Share issue expenses	-	(4.5)	-	-	-	-	-	-	-	-	(4.5)	-	(4.5)
Issue of convertible bonds	-	-	9.8	-	-	-	-	-	-	-	9.8	-	9.8
Ordinary shares to be issued by the listed subsidiary company	-	-	-	-	-	-	-	-	-	-	-	39.0	39.0
Acquisition of additional interest in the listed subsidiary company	-	-	-	-	-	-	-	-	-	-	-	(135.6)	(135.6)
Acquisition of additional interest in a subsidiary company	-	-	-	-	-	-	-	-	-	-	-	0.2	0.2
Contribution from minority shareholders	-	-	-	-	-	-	-	-	-	-	-	0.2	0.2
Arising from deconsolidation of the listed subsidiary company	-	-	-	-	-	(12.9)	-	-	-	12.9	-	(2,238.3)	(2,238.3)
Transfer to retained profits	-	-	-	-	-	-	-	-	-	(4.7)	-	-	-
At 31st December, 2004	72.1	522.1	9.8	420.5	689.6	693.8	0.3	127.9	1.5	(4.7)	2,532.9	0.2	2,533.1



Paliburg
Holdings Limited

Consolidated Statement of Changes in Equity (Cont'd)



Paliburg
Holdings Limited

Attributable to equity holders of the parent

Notes	Equity component of convertible bonds of the listed associate		Share option reserve	Capital reserve	Special reserve	Assets revaluation reserve		Investment properties revaluation reserve	Available-for-sale equity		Exchange reserve	Retained profits	Proposed final dividend	Total	Minority interests	Total equity
	Issued share capital	Share premium account				Share of the listed associate	Share option reserve		Capital reserve	Special reserve						
	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm	HKS'm
At 1st January, 2005	72.1	522.1	-	887.2	689.6	666.1	0.3	127.9	-	1.5	855.5	-	3,822.3	0.2	3,822.5	
As previously reported	-	-	9.8	(466.7)	-	27.7	-	-	-	-	(860.2)	-	(1,289.4)	-	(1,289.4)	
Prior year adjustments	-	-	-	(420.5)	-	-	(0.3)	(4.0)	4.0	-	453.8	-	33.0	-	33.0	
Opening adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
As restated	72.1	522.1	9.8	-	689.6	693.8	-	123.9	4.0	1.5	449.1	-	2,565.9	0.2	2,566.1	
Changes in fair value of available-for-sale equity investments	-	-	-	-	-	-	-	(13.6)	-	-	-	-	(13.6)	-	(13.6)	
Exchange realignment	-	-	-	-	-	-	-	-	-	(0.8)	-	-	(0.8)	-	(0.8)	
Share of the listed associate	-	-	-	-	-	-	-	-	-	(0.3)	-	-	(0.3)	-	(0.3)	
Total income and expense recognised directly in equity	-	-	-	-	-	-	-	(13.6)	-	(1.1)	-	-	(14.7)	-	(14.7)	
Profit for the year	-	-	-	-	-	-	-	-	-	-	517.5	-	517.5	-	517.5	
Total income and expense for the year	-	-	-	-	-	-	-	(13.6)	-	(1.1)	517.5	-	502.8	-	502.8	
Release on disposal of a subsidiary company	-	-	-	-	-	-	-	-	-	0.2	-	-	0.2	-	0.2	
Release on conversion to ordinary shares of the listed associate	-	-	-	-	-	-	(2.3)	-	-	-	-	-	(2.3)	-	(2.3)	
Equity-settled share option arrangements	-	-	1.6	-	-	-	-	-	-	-	-	-	1.6	-	1.6	
Share of the listed associate	-	-	2.6	-	-	-	-	-	-	-	-	-	2.6	-	2.6	
Proposed final 2005 dividend	-	-	-	-	-	-	-	-	-	-	(14.4)	14.4	-	-	-	
At 31st December, 2005	72.1	522.1	9.8	4.2	689.6	693.8	-	108.0	4.0	0.6	952.2	14.4	3,070.8	0.2	3,071.0	