

BERGER PAINTS JAMAICA LIMITED
STATEMENT OF CHANGES IN EQUITY
YEAR ENDED DECEMBER 31, 2005

	<u>Notes</u>	<u>Share Capital</u> \$'000	<u>Share Premium</u> \$'000	<u>Revaluation Reserves</u> \$'000	<u>Revenue Reserve - Profit and Loss Account</u> \$'000	<u>Total</u> \$'000
Balance at January 1, 2004		107,161	34,632	41,066	232,788	415,647
Net profit for the year		-	-	-	67,017	67,017
Deferred tax adjustment	14	-	-	200	-	200
Interim dividends		-	-	-	(21,432)	(21,432)
Dividends approved at Annual General Meeting	18	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,162)</u>	<u>(43,162)</u>
Balance at January 1, 2005		107,161	34,632	41,266	235,211	418,270
Net profit for the year				-	65,791	65,791
Transfer to share capital	11,12	34,632	(34,632)	-	-	-
Deferred tax adjustment	14	-	-	200	-	200
Interim dividends	18	-	-	-	(21,432)	(21,432)
Dividends approved at Annual General Meeting	18	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,291)</u>	<u>(34,291)</u>
Balance at December 31, 2005		<u>141,793</u>	<u>-</u>	<u>41,466</u>	<u>245,279</u>	<u>428,538</u>

The Notes on Statement VI form an integral part of the Financial Statements.