

Consolidated Statement of Recognised Income and Expense

for the year ended 31 December 2005

| | 2005 HK\$'000 | 2004 (As restated) HK\$'000 |
|--|------------------|-----------------------------------|
| Revaluation deficit on available-for-sale financial assets | (51,413) | (11,779) |
| Net actuarial gains on defined benefit plans | 5,204 | – |
| Exchange translation differences | 8,442 | (397) |
| Net expense recognised directly in equity | (37,767) | (12,176) |
| Profit for the year | 351,298 | 865,183 |
| Total recognised income and expense for the year | 313,531 | 853,007 |
| Attributable to: | | |
| Minority interests | 87,790 | 93,849 |
| Equity holders of the Company | 225,741 | 759,158 |
| Effect of changes in accounting policies : | | |
| Attributable to: | | |
| Minority interests | (11,091) | (12,568) |
| Equity holders of the Company | (65,424) | (86,628) |
| | (76,515) | (99,196) |