

Consolidated Statement of Recognised Income and Expense

For the year ended December 31, 2005

	2005 HK\$	2004 HK\$ (Restated)
Net exchange difference arising on translation of overseas subsidiaries recognised directly in equity	35,306	1,183,406
Share of changes in exchange reserves of associates and a jointly controlled entity	1,910,713	–
Net income recognised directly in equity	1,946,019	1,183,406
Translation reserve realised on disposal of a subsidiary	1,863,435	–
Profit for the year	218,196,163	235,248,194
Total recognised income and expense for the year	222,005,617	236,431,600
Attributable to:		
Equity holders of the parent	222,462,808	236,295,549
Minority interests	(457,191)	136,051
	222,005,617	236,431,600