

consolidated statement of recognised income and expenses

year ended 31 december 2005

	<u>2005</u> HK\$ million	(Restated) <u>2004</u> HK\$ million
Deferred tax liability arising on change in fair value of investments available-for-sale	(6)	–
Change in fair value of investments available-for-sale	–	4
Net exchange differences on translation of the financial statements of overseas subsidiaries	<u>10</u>	<u>(4)</u>
Net income recognised directly in equity	4	–
Profit for the year	302	515
Realisation on disposal of investments available-for-sale	–	13
Realisation on disposal of subsidiaries	<u>–</u>	<u>20</u>
Total recognised income and expense for the year	<u>306</u>	<u>548</u>
Attributable to :		
Shareholders of the Company	307	596
Minority interests	<u>(1)</u>	<u>(48)</u>
	<u>306</u>	<u>548</u>
Effects of changes in accounting policies :		
Attributable to shareholders of the Company –		
Increase in share premium at the beginning of the year	361	–
Decrease in reserves at the beginning of the year	(298)	(98)
Decrease in retained earnings at the beginning of the year	<u>(59)</u>	<u>(50)</u>
	4	(148)
Attributable to minority interests	<u>–</u>	<u>36</u>
	<u>4</u>	<u>(112)</u>