

CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

for the year ended 31 December 2006
(Expressed in millions of Hong Kong dollars)

	2006	2005
Unrealised surplus on revaluation of premises, net of tax	519	863
Tax on realisation of revaluation surplus on disposal of premises	106	9
Available-for-sale investments reserve, net of tax:		
– fair value changes taken to equity	1,232	(1,237)
– fair value changes transferred to income statement		
– on impairment	12	–
– on hedged items	21	249
– on disposal	(325)	(487)
Cash flow hedges reserve, net of tax:		
– fair value changes taken to equity	(179)	(524)
– fair value changes transferred to income statement	442	32
Actuarial gains on defined benefit plans, net of tax	218	158
Exchange differences on translation of financial statements of overseas branches, subsidiaries and associates	184	50
Net income/(expense) recognised directly in equity	2,230	(887)
Profit for the year	12,346	11,563
Total recognised income and expense for the year	14,576	10,676
Attributable to shareholders	14,268	10,455
Attributable to minority interests	308	221
	14,576	10,676