

## CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

for the year ended 31st December

HK\$ million	2006	2005
Cumulative impact from adoption of Amendment to HKAS 19 (note 2(a))	(141)	–
Surplus on revaluation of properties upon transfer to investment properties	44	12
Gain/(Loss) from fair value changes of available-for-sale financial assets	42	(36)
(Loss)/Gain from fair value changes of derivatives designated as effective cash flow hedges	(147)	323
Exchange differences on translation of financial statements of foreign operations	828	(360)
Actuarial gains of defined benefit retirement schemes	190	–
Net gain/(loss) recognised directly in equity	816	(61)
Reserves released upon disposal of associates	–	(292)
Profit for the year	3,673	5,841
<b>Total recognised income and expense for the year</b>	<b>4,489</b>	<b>5,488</b>
<b>Attributable to:</b>		
Shareholders of the Company	4,486	5,654
Minority interests	3	(166)
	<b>4,489</b>	<b>5,488</b>