

# Consolidated Statement of Recognised Income and Expense

For the Period from 1 April 2006 to 31 December 2006

	<b>Nine months ended 31 December 2006 HK\$ million</b>	Year ended 31 March 2006 HK\$ million
Gain on fair value changes of available-for-sale investments (note)	<b>2,188.1</b>	—
Exchange differences arising on translation of financial statements of operations outside Hong Kong	<b>47.1</b>	36.5
Recognition of actuarial gain	<b>10.8</b>	36.1
Share of translation reserve of an associate	<b>28.8</b>	9.0
Net income recognised directly in equity	<b>2,274.8</b>	81.6
Profit for the period/year	<b>622.4</b>	351.4
Total recognised income and expense for the period/year	<b>2,897.2</b>	433.0
Attributable to:		
Equity holders of the Company	<b>2,876.9</b>	396.4
Minority interests	<b>20.3</b>	36.6
	<b>2,897.2</b>	433.0

Note:

During the period, the Group recognised total gains of HK\$2,188.1 million directly in Investment Revaluation Reserve in accordance with HKAS 39, as set out in note 33, of which (i) HK\$1,112.9 million arose from the listing of the shares of SOL (see note 21) on 4 October 2006, which represented an increase in fair value of the Group's interest in SOL over the carrying book value on that date, and (ii) HK\$1,075.2 million arose due to increase in fair value of the Group's shareholding in SOL which was marked to the market price at 31 December 2006.