

# CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

For the year ended 31st March 2006

	2006	2005
	US\$'000	US\$'000
Gain on revaluation of properties, plant and equipment transfer		
to investment properties	2,368	462
Deferred tax effect on gain on revaluation of properties, plant and equipment transfer to investment properties	(414)	–
Deferred tax effect on investment properties upon the adoption of HKAS – Int 21	–	63
Revaluation surplus realised upon disposal of investment properties	–	(822)
Fair value losses on available-for-sale financial assets	(627)	–
Fair value gains on hedging instruments	6,724	–
Deferred tax effect on fair value gains in hedging instruments	(1,177)	–
Actuarial gains of defined benefit plan upon the adoption of HKAS 19 (Amendment)	5,777	–
Deferred tax effect on actuarial gains of defined benefit plan upon the adoption of HKAS 19 (Amendment)	(1,058)	–
Adjustment arising on translation of foreign subsidiaries, associated companies and jointly controlled entities	(7,359)	8,030
Net income recognised directly in equity	4,234	7,733
Profit for the year	94,367	141,253
Total recognised income for the year	98,601	148,986
Attributable to:		
Equity holders of the Company	98,224	148,962
Minority interests	377	24
	98,601	148,986
Effect of changes in accounting policy:		
Equity holders of the Company	3,049	(1,779)
	3,049	(1,779)

The notes on pages 58 to 119 are an integral part of this financial statement.