

CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

For the year ended 31 March 2006

	2006 HK\$ million	2005 HK\$ million (restated)
Exchange differences arising in translation of financial statements of operations outside Hong Kong	36.5	(2.1)
Recognition of actuarial gain	36.1	28.4
Share of reserves of an associate	9.0	—
Net income recognised directly in equity	81.6	26.3
Profit for the year	351.4	484.6
Total recognised income and expense for the year	433.0	510.9
Attributable to:		
Equity holders of the Company	396.4	508.2
Minority interests	36.6	2.7
	433.0	510.9
Effect of changes in accounting policies (note 2)		
Attributable to equity holders of the Company		
Decrease in properties revaluation reserve at the beginning of the year	(21.1)	(18.7)
Decrease in negative goodwill at the beginning of the year	(0.5)	—
Increase (decrease) in retained profits at the beginning of the year	108.8	(21.2)
Increase in share option reserve at the beginning of the year	1.1	0.1
Increase in actuarial gain and loss at the beginning of the year	28.4	—
	116.7	(39.8)
Attributable to minority interests	29.1	28.6
	145.8	(11.2)