

CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

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

	Note	2006 \$'000	2005 (restated) \$'000
Exchange differences on translation of the financial statements of foreign subsidiaries	29(a)	22,713	16,475
Actuarial gains and losses of defined benefit retirement plan	29(a)	(5,293)	1,520
Deferred tax of actuarial gains and losses of defined benefit retirement plan	29(a)	926	(266)
Income and expense recognised directly in equity		18,346	17,729
Loss for the year			
As previously reported			(66,037)
Prior period adjustment arising from change in accounting policy	2		631
		(106,322)	(65,406)
Total recognised income and expense for the year (2005: as restated)		(87,976)	(47,677)
Attributable to:			
Equity shareholders of the Company		(53,827)	(19,490)
Minority interests		(34,149)	(28,187)
Total recognised income and expense for the year		(87,976)	(47,677)
Impact of change in accounting policy on retained earnings at 1 January attributable to:	2, 29(a)		
Equity shareholders of the Company		(15,563)	(17,448)
Minority interests		—	—
		(15,563)	(17,448)

The notes on pages 37 to 64 form part of these financial statements.