

CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

for the year ended 31 December 2006

2006		Note	2006	2005
US\$ millions			HK\$ millions	HK\$ millions
437	Fair value changes in available-for-sale investments		3,409	(117)
–	Fair value changes arising from business combination		–	1,233
6	Fair value adjustment upon transfer from other properties to investment properties		44	188
–	Deferred tax effect on fair value adjustment upon transfer from other properties to investment properties		–	(31)
(85)	Valuation released upon disposal of available-for-sale investments		(665)	(845)
(19)	Gain (loss) on cash flow hedges		(149)	357
2,012	Exchange translation differences		15,694	(15,415)
81	Actuarial gains and losses of defined benefit plans		636	(283)
(16)	Deferred tax effect on actuarial gains and losses of defined benefit plans		(126)	93
2,416	Net income (expense) recognised directly in equity	34	18,843	(14,820)
2,901	Profit after tax		22,626	13,554
5,317	Total recognised income and expense	34	41,469	(1,266)
384	Allocated as: Attributable to minority interests		2,996	(1,797)
4,933	Attributable to shareholders of the Company		38,473	531