

Consolidated Statement of Recognised Income and Expense

for the year ended 31 December 2007

2007 US\$ millions		Note	2007 HK\$ millions	2006 HK\$ millions
1,583	Fair value changes in available-for-sale investments		12,350	3,409
8	Fair value changes arising from business combination		61	–
–	Fair value adjustment upon transfer from other properties to investment properties		4	44
(993)	Valuation released upon disposal of available-for-sale investments		(7,746)	(665)
33	Gain (loss) on cash flow hedges		254	(149)
5	Transfer to initial carrying amount of non-financial items on cash flow hedges		35	–
(1)	Share of other reserve movement of an associated company		(8)	–
987	Exchange translation differences		7,700	15,694
193	Net actuarial gains of defined benefit plans		1,506	636
(32)	Deferred tax effect on net actuarial gains of defined benefit plans		(253)	(126)
1,783	Net income recognised directly in equity	32	13,903	18,843
4,213	Profit after tax		32,865	22,626
5,996	Total recognised income and expense	32	46,768	41,469
(475)	Allocated as : Attributable to minority interests		(3,702)	(2,996)
5,521	Attributable to shareholders of the Company		43,066	38,473