

Statement of Recognised Income and Expense

For the year ended 31 December 2007

	Notes	Group		Company	
		2007 \$million	2006 \$million	2007 \$million	2006 \$million
Exchange differences on translation of foreign operations:					
Net gains taken to equity		415	670	–	–
Transferred to income on repatriation of branch capital		(109)	–	–	–
Actuarial gains on retirement benefit obligations	36	237	104	–	–
Available-for-sale investments:					
Net valuation gains taken to equity		675	682	–	–
Transferred to income		(252)	(190)	–	–
Cash flow hedges:					
Net gains taken to equity		57	79	–	–
Net (gains)/losses transferred to income for the year		(58)	20	–	–
Taxation on items recognised directly in equity		(99)	(131)	–	–
Other		–	7	–	(3)
Net income/(expense) recognised in equity		866	1,241	–	(3)
Profit for the year		2,989	2,354	349	686
Total recognised income and expense for the year		3,855	3,595	349	683
Attributable to:					
Minority interests	40	196	111	–	–
Parent company shareholders	39	3,659	3,484	349	683
		3,855	3,595	349	683