

## Statements of recognised income and expense for the year ended 31 December 2006

	Group			Company		
	2006 £m	2005 £m	2004 £m	2006 £m	2005 £m	2004 £m
<b>Available-for-sale investments</b>						
Net valuation gains taken direct to equity	4,792	35	—	—	—	—
Net profit taken to income on sales	(313)	(582)	—	—	—	—
<b>Cash flow hedges</b>						
Net (losses)/gains taken direct to equity	(109)	18	—	—	—	—
Net (gains)/losses taken to earnings	(140)	(85)	—	3	6	—
Exchange differences on translation of foreign operations	(1,681)	842	(606)	—	—	—
Actuarial gains/(losses) on defined benefit plans	1,781	(799)	(1,601)	—	—	—
Other movements	—	—	—	—	—	(1)
Income/(expense) before tax on items recognised direct in equity	4,330	(571)	(2,207)	3	6	(1)
Tax on items recognised direct in equity	(1,173)	478	465	(1)	(2)	—
Net income/(expense) recognised direct in equity	3,157	(93)	(1,742)	2	4	(1)
Profit for the year	6,497	5,558	5,289	3,499	2,074	2,874
<b>Total recognised income and expense for the year</b>	<b>9,654</b>	<b>5,465</b>	<b>3,547</b>	<b>3,501</b>	<b>2,078</b>	<b>2,873</b>
<b>Attributable to:</b>						
Equity shareholders	7,707	5,355	3,558	3,501	2,078	2,873
Minority interests	1,947	110	(11)	—	—	—
	<b>9,654</b>	<b>5,465</b>	<b>3,547</b>	<b>3,501</b>	<b>2,078</b>	<b>2,873</b>
<b>Effect of changes in accounting policies on implementation of IFRS</b>						
Equity shareholders	—	(1,843)	1,243	—	(16,759)	(15,798)
Minority interests	—	(2,878)	(321)	—	—	—
	<b>—</b>	<b>(4,721)</b>	<b>922</b>	<b>—</b>	<b>(16,759)</b>	<b>(15,798)</b>