

CONSOLIDATED STATEMENT OF RECOGNISED INCOME AND EXPENSE

FOR THE SAL. OPPENHEIM JR. & CIE. KGAA GROUP, COLOGNE, FOR THE PERIOD FROM 1 JANUARY 2006 UNTIL 31 DECEMBER 2006

	2006	2005
	€ M	€ M
Foreign currency translation	-3	-1
Changes in fair value from available-for-sale financial instruments	10	27
Actuarial gains and losses on defined benefit plans and associated plan assets	-18	0
Tax on items taken directly to or transferred from equity	5	0
<b>Income and expenses recognised directly in equity (after tax)</b>	<b>-6</b>	<b>26</b>
Consolidated net income after tax	241	251
<b>Total recognised income and expense for the period</b>	<b>235</b>	<b>277</b>
Attributable to Sal. Oppenheim Group shareholders	228	275
Attributable to minority interests	7	2