

CONSOLIDATED STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

20 February 2010

	Consolidated		Class 3 P&I		Class 6 FD&D	
	2010 US\$(000)	2009 US\$(000)	2010 US\$(000)	2009 US\$(000)	2010 US\$(000)	2009 US\$(000)
Net surplus for the financial year	30,573	(39,522)	35,079	(33,352)	(4,506)	(6,170)
Prior year adjustment*	–	42,400	–	42,400	–	–
Total gains and losses recognised since previous Financial Statements	30,573	2,878	35,079	9,048	(4,506)	(6,170)

*As a result of a change in the accounting treatment for deferred calls in the previous accounting period, the prior year figures were restated by US\$42.4m to reflect the new basis.