

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES (HK\$m)

| (for the six months ended 30 June) | 2001 | 2000 | Effect |
|--|-------------------|-------------------|-----------|
| Surplus on revaluation of investment property | - | 19 | - |
| Exchange differences on translation of the financial statements of foreign entities | <u>7</u> | <u>(33)</u> | - |
| Net gains/(losses) not recognised in the profit and loss statement | 7 | (14) | - |
| Net profit for the period | 140 | 126 | 11% |
| Revaluation deficit transferred to profit and loss account on disposal of investment property | <u>-</u> | <u>25</u> | - |
| Total recognised gains | 147 | 137 | 7% |
| Movement of goodwill taken directly to reserves | <u>-</u> | <u>(1)</u> | - |
| | <u>147</u> | <u>136</u> | 8% |