

CONSOLIDATED STATEMENTS OF RECOGNISED GAINS AND LOSSES

For the Financial Year ended 31 December 2001

| | CONSOLIDATED ENTITY | | | |
|---|---------------------|--------------|--------------|-----------------|
| | 2001 | 2000 | 2001 | 2000 |
| | A\$'000 | A\$'000 | HK\$'000 | HK\$'000 |
| Share of reserve arising from the revaluation of buildings of the Joint Venture | – | 1,500 | – | 6,418 |
| Exchange difference arising from the translation of the Joint Venture's financial statements | 5,323 | 8,640 | (132) | (4,267) |
| Listing expenses written off against the share premium account | – | (17) | – | (81) |
| Gains/(Losses) not recognised in the consolidated statements of financial performance/income statements | 5,323 | 10,123 | (132) | 2,070 |
| Profit/(Loss) from ordinary activities after income tax expense | 1,160 | (8,100) | 4,624 | (37,570) |
| Total consolidated recognised gains/(losses) for the financial year | <u>6,483</u> | <u>2,023</u> | <u>4,492</u> | <u>(35,500)</u> |