

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Six months ended 30th June,	
	2001 (Unaudited)	2000 (Unaudited, restated)
	<i>HK\$'000</i>	<i>HK\$'000</i>
(Deficit) Surplus on revaluation of non-trading securities	(3,788)	1,738
Exchange differences on translation of the financial statements of foreign subsidiaries	(28,314)	(20,012)
Share of unrealised holding loss in securities of an associate	(1,218)	—
Share of exchange translation reserve of an associate	(973)	—
Share of revaluation surplus on fixed assets of an associate	3,588	—
Profit for the period	30,198	40,355
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Total recognised gains and losses	(507)	22,081
Goodwill eliminated against reserves	—	2,482
Write-back of goodwill upon disposal of 30% interest in a subsidiary	—	(1,356)
Write-back of goodwill upon partial disposal of interests in associates	—	10,093
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	(507)	33,300
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Effect of change in accounting policy-		
Write-off of advertising expenses and know-how cost on implementation of SSAP 29		(3,439)
Recognition of impairment loss of goodwill on implementation of SSAP 30 and SSAP 31		(23,246)
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