

**CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2001 – UNAUDITED**

	<i>Note</i>	<b>2001</b> <b>HK\$'000</b>	2000 <i>HK\$'000</i> (restated)
Deficits on revaluation of non-trading securities		<b>(6,455)</b>	(5,380)
Exchange differences on translation of the financial statements of foreign entities		<u><b>1,200</b></u>	<u>726</u>
<b>Net losses not recognised in the profit and loss account</b>		<b>(5,255)</b>	(4,654)
Net profit for the period		<b>80,499</b>	75,538
Revaluation surplus transferred to profit and loss account upon disposal of investment properties		<u><b>(356)</b></u>	<u>–</u>
<b>Total recognised gains and losses</b>		<u><u><b>74,888</b></u></u>	<u><u>70,884</u></u>
Prior period adjustment arising from the change in accounting policy for dividends: – adjustment against the retained profits as at 1 April 2000	1(c) & 10		<u><u>92,357</u></u>