

## Consolidated Statement of Recognised Gains and Losses

For the six months ended September 30

	2001 (Unaudited) <i>HK\$'000</i>	2000 (Unaudited) (Restated) <i>HK\$'000</i>
Share of translation reserve of associates	12,331	(28,169)
Exchange differences arising on translation of overseas operations	4,196	(9,984)
Net gains (losses) not recognised in the income statement	16,527	(38,153)
Net profit for the period	32,214	42,207
Total recognised gains	48,741	4,054
Share of capital reserve of associates	3,579	6,302
Elimination against goodwill reserve arising on acquisition of interest in subsidiaries	–	(131,312)
	<b>52,320</b>	<b>(120,956)</b>
<b>Effect of change in accounting policy upon adoption of SSAP No.30 (see note 1)</b>		
– decrease in accumulated profits at April 1, 2000		<b>(67,587)</b>