

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 30th September 2001

	Note	Unaudited Six months ended 30th September	
		2001 HK\$'000	2000 HK\$'000
Exchange differences arising on translation of a subsidiary	10	(3,800)	(295)
Share of post-acquisition reserve movements of an associated company		<u>—</u>	<u>(20,823)</u>
Net losses not recognised in the consolidated profit and loss account		(3,800)	(21,118)
Profit attributable to shareholders	10	20,127	50,343
Less: Revaluation reserve realised upon disposal of properties	10	<u>(8,838)</u>	<u>(17,335)</u>
Total recognised gains and losses		7,489	11,890
Special reserve released upon disposal of a subsidiary	10	<u>980</u>	<u>—</u>
Total		<u>8,469</u>	<u>11,890</u>