

## CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended September 30, 2001

	Six months ended	
	September 30, 2001 (unaudited) HK\$'000	September 30, 2000 (unaudited and restated) HK\$'000
Revaluation (decrease) increase on investments in securities	(65)	23,540
Share of decrease in translation reserve of associates	<u>(128)</u>	<u>(65)</u>
Net (losses) gains not recognised in the condensed consolidated income statement	(193)	23,475
(Loss) profit attributable to shareholders	<u>(248,043)</u>	<u>60,750</u>
Total recognised net (losses) gains	<u><b>(248,236)</b></u>	<u><b>84,225</b></u>
Prior period adjustments arising from the effects of changes in accounting policies (see note 3):		
Increase in accumulated profits at April 1, 2000		12,243
Increase in dividend reserve at April 1, 2000		24,172
Increase in other reserve at April 1, 2000		104
Decrease in capital reserve at April 1, 2000		<u>(8,637)</u>
		<u><b>27,882</b></u>