

**CONSOLIDATED STATEMENT OF RECOGNISED
GAINS AND LOSSES**

	(Unaudited)	
	Six months ended	
	30th September,	
	2001	2000
	<i>HK\$'000</i>	<i>HK\$'000</i>
Revaluation reserve released on disposal of land and buildings	(5,218)	–
Reduction in value arose from replacement of certain properties held for development	(350,000)	–
Exchange differences arose on consolidation of overseas subsidiaries' financial statements	59	(10)
Net loss not recognised in the profit and loss account	(355,159)	(10)
Net profit/(loss) from ordinary activities attributable to shareholders	(29,962)	6,677
Total recognised gains and losses	<u>(385,121)</u>	<u>6,667</u>