

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

18-month period ended 31 December 2001	Notes	18-month period ended 31 December 2001 HK\$'000	(Restated) 12-month period ended 30 June 2000 HK\$'000
Deficit on revaluation of long-term investment shares	25	(31,497)	(45,314)
Exchange differences on translation of the financial statements of foreign entities	25	(8,253)	(2,845)
Net losses not recognised in the profit and loss account		(39,750)	(48,159)
Profit attributable to shareholders		482,793	562,574
Realisation of previously recognised revaluation reserve on disposal of investments	25	(34,707)	(39,804)
Total recognised gains		408,336	474,611

Cumulative effect of changes in accounting policies to retained earning is set out below:

	Notes	1 July 2000 HK\$'000	1 July 1999 HK\$'000
– effect of adopting SSAP 30	4(c) & 25	(610,033)	(578,719)
– effect of adopting SSAP 29	4(h) & 25	(1,820,000)	(1,820,000)
– effect of adopting SSAP 9 (revised)	4(i) & 25	259,942	259,650
		(2,170,091)	(2,139,069)