



## CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 30 June 2001

		For the six months ended 30 June 2001	2000 (Unaudited and restated) HK\$'000
	Notes	(Unaudited) HK\$'000	
Exchange differences on translation of the financial statements of foreign entities	14	<u>39</u>	<u>1,446</u>
Net gain not recognised in the profit and loss account		<b>39</b>	1,446
Net profit/(loss) attributable to shareholders			
– current/prior period as previously reported		<b>(4,125)</b>	16,882
– effect of retrospective change in accounting policy		<u>–</u>	<u>(1,789)</u>
Net profits/(loss) for the period attributable to shareholders		<u><b>(4,125)</b></u>	<u>15,093</u>
Total recognised gains and losses related to the current period		<u><b>(4,086)</b></u>	<u>16,539</u>
<i>Note on prior period adjustment</i>	2		
Total recognised gains and losses related to the current period as above		<b>(4,086)</b>	
Prior period adjustment			
– given effect as to restatement of the profit and loss account for the year ended 31 December 2000		<b>4,090</b>	
– given effect as to restatement of reserves brought forward at 1 January 2000		<u><b>(57,561)</b></u>	
		<u><b>(53,471)</b></u>	
Total recognised gains and losses since the last annual report		<u><b>(57,557)</b></u>	