

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 31st December, 2001

	Six months ended	
	31st December, 2001 (Unaudited) HK\$	31st December, 2000 (Unaudited) (As restated) HK\$
Revaluation deficit on investments in securities	(25,093,184)	(110,295,942)
Exchange differences arising on translation of operations outside Hong Kong	<u>5,096,768</u>	<u>—</u>
Net losses not recognised in the consolidated income statement	(19,996,416)	(110,295,942)
Net profit for the period	<u>195,529,507</u>	<u>202,952,666</u>
Total recognised gains	<u>175,533,091</u>	<u>92,656,724</u>
Prior period adjustments arising for the effects of changes in accounting policies (<i>note 3</i>) – increase in retained profits at 1st July, 2000		<u>330,206,913</u>