

CONSOLIDATED STATEMENTS OF RECOGNISED GAINS AND LOSSES

For the Financial Year ended 31 December 2001

	CONSOLIDATED ENTITY			
	2001 <i>A\$'000</i>	2000 <i>A\$'000</i>	2001 <i>HK\$'000</i>	2000 <i>HK\$'000</i>
Share of reserve arising from the revaluation of buildings of the Joint Venture	–	1,500	–	6,418
Exchange difference arising from the translation of the Joint Venture's financial statements	5,323	8,640	(132)	(4,267)
Listing expenses written off against the share premium account	–	(17)	–	(81)
Gains/(Losses) not recognised in the consolidated statements of financial performance/income statements	5,323	10,123	(132)	2,070
Profit/(Loss) from ordinary activities after income tax expense	<u>1,160</u>	<u>(8,100)</u>	<u>4,624</u>	<u>(37,570)</u>
Total consolidated recognised gains/(losses) for the financial year	<u>6,483</u>	<u>2,023</u>	<u>4,492</u>	<u>(35,500)</u>