

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

(For the seventeen-month period ended 31st May, 2002)

	<i>Note</i>	17-month period ended 31st May, 2002 HK\$'000	As restated Year ended 31st December, 2000 HK\$'000
Impairment of goodwill previously written off against reserves	23	73	—
Share of an associate's revaluation deficit of non-trading securities	23	—	(4,143)
Share of an associate's revaluation surplus of fixed assets	23	4,036	—
Realisation of goodwill and revaluation reserve upon disposal of interests in associates	23	4,324	—
Deficit on revaluation of listed non-trading securities	23	(18,265)	(3,621)
Surplus on revaluation of unlisted non-trading securities	23	32,583	—
Deficit on revaluation of leasehold land and buildings	23	(453)	—
Exchange differences on translation of the accounts of foreign subsidiaries	23	(6,821)	(61,761)
Net gains/(losses) not recognised in the profit and loss account		15,477	(69,525)
Profit attributable to shareholders		52,102	91,753
Total recognised gains		67,579	22,228
Goodwill eliminated directly against reserves upon acquisition of interests in subsidiaries and associates		—	(208,012)
Subsequent adjustments to goodwill	23	52,806	—
		120,385	(185,784)

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Cumulative effect of adopting new accounting standards on reserves at 1st January, 2000:

	<i>Notes</i>	Exchange translation reserve HK\$'000	Retained profits HK\$'000	Goodwill HK\$'000	Total HK\$'000
Statement of Standard Accounting Practice ("SSAP") 29					
"Intangible assets"	2(e)(ii), 23	(285)	(3,439)	(1,848)	(5,572)
SSAP 30 "Business combinations" and SSAP 31					
"Impairment of assets"	2(e)(i), 23	—	(23,249)	23,249	—
		(285)	(26,688)	21,401	(5,572)