

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 31 December 2001 – Unaudited

	2001 US\$'000	2000 US\$'000 Restated	2001 HK\$'000	2000 HK\$'000 Restated
(Deficit)/surplus arising from revaluation of investment properties of				
– subsidiaries	(214)	–	(1,669)	–
– an associate	(5,032)	5,654	(39,237)	44,097
Revaluation reserve realised on disposal of investment properties by				
– subsidiaries	5,963	–	46,497	–
– an associate	(5,055)	(5,002)	(39,417)	(39,012)
Net dilution loss of subsidiary and associates	–	(25)	–	(195)
Share of subsidiaries' and associates' capital reserves movement	351	586	2,737	4,570
Exchange differences on translation of the financial statements of foreign subsidiaries and associates	290	(14,959)	2,261	(116,669)
Net losses not recognised in the consolidated income statement	(3,697)	(13,746)	(28,828)	(107,209)
Group profit attributable to shareholders	70,015	80,828	545,945	630,401
Total recognised gains	66,318	67,082	517,117	523,192

The notes on pages 14 to 27 form part of this interim financial report.