

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

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

	<i>Notes</i>	17-month period ended 31st May, 2002 HK\$'000	As restated Year ended 31st December, 2000 HK\$'000
Surplus on revaluation of non-trading securities	22	32,314	—
Exchange differences on translation of the accounts of overseas subsidiaries	22	(804)	(6,000)
Net gain/(loss) not recognised in the consolidated profit and loss account		31,510	(6,000)
Profit attributable to shareholders		42,286	42,630
Total recognised gains and losses		73,796	36,630

		Exchange translation reserve HK\$'000	Retained profits HK\$'000	Goodwill HK\$'000	Total HK\$'000
Cumulative effect of adoption of new accounting standards on reserves at 1st January, 2000					
- Statement of Standard Accounting Practice ("SSAP") 30 "Business combinations" and SSAP 31 "Impairment of assets"	2(e), 22	—	(16,558)	16,558	—
- SSAP 29 "Intangible assets"	2(e), 22	1,076	(14,951)	—	(13,875)
		1,076	(31,509)	16,558	(13,875)