CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Six Months Ended

30th September,

2001

2000

HK\$'000

HK\$'000

(Unaudited)

(Unaudited)

Exchange differences on translation of the financial statements of foreign entities and net profit (loss) not recognised in the consolidated income statement

Net profit (loss) from ordinary activities attributable to shareholders

3,564

(14,083)

Total recognised gains and losses

3,564

(14,083)