CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES (UNAUDITED)

For the six months ended 31st January, 2001

	Six months ended 31st January 2001 HK\$'000	Six months ended 30th September 1999 HK\$'000
Exchange differences on translation of the financial statements of foreign entities	(84)	(4,501)
Net profit/(loss) for the period attributable to shareholders	2,170	(108,877)
Total recognised gains and losses	2,086	(113,378)