

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES
For the six months ended 31 August 2001

	Six months ended	
	31 August 2001 (Unaudited) HK\$'000	31 August 2000 (Unaudited) HK\$'000
Exchange differences arising on translation of overseas operations not recognised in the condensed consolidated income statement	1,540	(1,238)
Net profit for the period	15,268	7,662
Total recognised gains and losses	16,808	6,424
Prior period adjustment arising from adoption of Statement of Standard Accounting Practice No. 9 (Revised) (see note 2) – increase in retained profits at 1 March 2000		10,400