

## Consolidated Statement of Recognised Gains and Losses

	<b>Unaudited</b>	
	<b>Six months ended</b>	
	<b>30 September</b>	
	<b>2001</b>	<b>2000</b>
	<b>HK\$'000</b>	<b>HK\$'000</b>
Deficit on revaluation of fixed assets	–	(1,421)
Deconsolidation of subsidiaries	–	(3,376)
Exchange differences on translation of the financial statements of foreign entities	<b>235</b>	–
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Net loss not recognised in the income statement	<b>235</b>	(4,797)
Net profit attributable to shareholders	<b>10,219</b>	200,367
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Total recognised gains	<b>10,454</b>	195,570
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## Condensed Consolidated Balance Sheet

		<b>As at 30</b>	<b>As at 31</b>
		<b>September 2001</b>	<b>March 2001</b>
		<b>(Unaudited)</b>	<b>(Audited)</b>
	<i>Notes</i>	<b>HK\$'000</b>	<b>HK\$'000</b>
Non-current assets			
Fixed assets		<b>8,338</b>	677
Development cost		<b>11,278</b>	–
Goodwill		<b>24,911</b>	20,228
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		<b>44,527</b>	20,905
Current assets			
Inventories		<b>46,331</b>	–
Accounts receivable	7	<b>60,280</b>	40,276
Other receivables, deposits and prepayments		<b>36,923</b>	3,473
Cash and bank balances		<b>17,567</b>	5,901
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		<b>161,101</b>	49,650
Total assets		<hr/> <b>205,628</b> <hr/>	<hr/> <b>70,555</b> <hr/>
Current liabilities			
Accounts payable	8	<b>37,921</b>	462
Other payables and accruals		<b>35,745</b>	34,959
Amount due to related companies		<b>21,983</b>	20,390
Amount due to shareholders		–	3,789
Tax payable		<b>2,594</b>	–
Bank loans and overdrafts		<b>13,170</b>	2,652
Other loans		<b>37,742</b>	20,553
Obligations under finance leases		<b>2,604</b>	2,135
Current portion of convertible bonds		<b>14,015</b>	7,008
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		<b>165,774</b>	91,948
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