

**CONDENSED CONSOLIDATED STATEMENT OF
RECOGNISED GAINS AND LOSSES**

	Six months ended	
	30th September,	
	2001	2000
	(Unaudited)	(Unaudited)
	HK\$	HK\$
EXCHANGE DIFFERENCE OF THE PERIOD	(372,645)	(668,704)
SHARE OF CAPITAL RESERVE MOVEMENT IN ASSOCIATES	114,619	–
EXCHANGE RESERVE REALISATION UPON WINDING UP OF SUBSIDIARY	(2,792,025)	–
NET LOSSES NOT RECOGNISED IN THE INCOME STATEMENT	(3,050,051)	(668,704)
PROFIT FOR THE PERIOD	7,345,910	23,435,782
NET RECOGNISED GAINS	4,295,859	22,767,078
GOODWILL WRITTEN OFF ARISING FROM INCREASE OF INTEREST IN ASSOCIATE	–	(6,741,775)
	4,295,859	16,025,303