

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

	<b>Six months ended 30th September,</b>	
	<b>2001 (Unaudited) HK\$'000</b>	2000 (Unaudited) HK\$'000
Net gains not recognised in the consolidated income statement in respect of exchange differences arising on translation of financial statements of subsidiaries outside Hong Kong	<b>8,994</b>	13,184
Profit attributable to shareholders	<b>31,731</b>	34,934
Total recognised gains	<b>40,725</b>	48,118
Goodwill arising on acquisition of additional interests in subsidiaries charged to the accumulated profits	<b>—</b>	(330)
	<b>40,725</b>	47,788