

## CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2001

|   | Unaudited        |                  |
|---|------------------|------------------|
|   | Six months ended |                  |
|   | 30/9/2001        | 30/9/2000        |
|   | HK\$'000         | HK\$'000         |
| Exchange differences arising from translation of overseas operations not recognised in the consolidated income statements | (7,775)          | (104,841)        |
| Profit (loss) for the period  | 55,260           | (57,105)         |
| <b>Total recognised gains and losses</b>  | <b>47,485</b>    | <b>(161,946)</b> |
| Prior period adjustments arising from the effects of changes in accounting policies on adoption of new/revised SSAPs      |                  |                  |
| – decrease in goodwill reserve at 1st April, 2000   |                  | 841,501          |
| – decrease in accumulated profits at 1st April, 2000  |                  | (424,953)        |
|   |                  | 416,548          |