

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the period ended 30th September, 2001

| | NOTE | Six months ended 30th September, | |
|--|------|----------------------------------|---------------------------------|
| | | 2001 (unaudited) HK\$'000 | 2000 (unaudited) HK\$'000 |
| Exchange differences on translation of accounts of overseas subsidiary and associated companies | 10 | <u>(11,358)</u> | <u>(3,115)</u> |
| Net losses not recognised in the profit and loss account | | (11,358) | (3,115) |
| Net profit for the period | 10 | <u>6,754</u> | <u>30,808</u> |
| Total recognised (losses)/gains | | <u><u>(4,604)</u></u> | <u><u>27,693</u></u> |