

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Unaudited	
	Six months ended	
	30th September	
	2001	2000
	HK\$'000	HK\$'000
Exchange differences arising on translation of subsidiaries' accounts – net losses not recognised in the profit and loss account	(133)	(767)
(Loss)/profit attributable to shareholders		
– as previously reported	(13,992)	50,227
– prior period adjustments	–	(1,125)
– as restated	(13,992)	49,102
Total recognised (losses)/gains	<u>(14,125)</u>	<u>48,335</u>