

Condensed Consolidated Statement of Recognised Gains and Losses

For the six months ended 30th September, 2001

| | 2001 (Unaudited) <i>HK\$'000</i> | 2000 (Unaudited and restated) <i>HK\$'000</i> |
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| Exchange difference arising on translation of the financial statements of overseas operations | 3,246 | (26) |
| Share of reserve movements of associates | <u>(190)</u> | <u>–</u> |
| Net gains (losses) not recognised in the income statement but recognised in the reserves | 3,056 | (26) |
| Profit for the period | <u>38,863</u> | <u>106,747</u> |
| Total recognised gains | <u>41,919</u> | <u>106,721</u> |
| | | <i>HK\$'000</i> |
| Prior period adjustments arising from the effects of changes in accounting policies (see <i>note 2</i>) | | |
| Increase (decrease) in reserves at 1st April, 2000 | | |
| – Retained profits | | (109,984) |
| – Goodwill held in reserves | | <u>131,918</u> |
| | | <u>21,934</u> |