CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Six months ended 30th September,	
	2001	2000
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Exchange differences on translation of the		
financial statements of foreign entities	(100)	(262)
Net loss not recognised in the consolidated		
income statement	(100)	(262)
Net profit/(loss) for the period	(29,712)	52,586
Total recognised gains/(losses)	(29,812)	52,324