

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Six months ended	
	30th September,	2000
	2001	(Unaudited)
	(Unaudited)	(Unaudited)
	HK\$'000	HK\$'000
Share of exchange reserve of associates attributable to the Group	(47)	(124)
Exchange differences arising on translation of financial statements denominated in foreign currencies	<u>1,504</u>	<u>1,269</u>
Net profit not recognised in the consolidated income statement	1,457	1,145
Net profit/(loss) for the period	(10,797)	<u>108,499</u>
Total recognised gains/(losses)	(9,340)	109,644
Goodwill eliminated directly against reserves on acquisition of a subsidiary	-	(415)
Capital reserve arising on acquisition of associates	<u>-</u>	<u>19,836</u>
	<u>(9,340)</u>	<u>129,065</u>