CONDENSED COMBINED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 30 September 2001

Six months ended 30 September

| 2001 | 2000 |
|-------------|-------------|
| (Unaudited) | (Unaudited) |
| HK\$'000 | HK\$'000 |
| (Note 1) | (Note 1) |
| | |
| 448 | (199) |
| 31,298 | 29,599 |
| 31.746 | 29 400 |

Exchange differences arising on translation of overseas operations not recognised in the combined income statement
Profit for the period

Total recognised gains and losses

