<u>CONDENSED CONSOLIDATED STATEMENT OF RECOGNIZED GAINS AND LOSSES</u> For the six months ended September 30, 2001

| | Six months ended September 30, 2001 2000 | |
|--|--|-------|
| | (Unaudited) HK\$'000 HK\$'000 | |
| Exchange differences arising on translation of financial statements of overseas operations not recognized in the condensed consolidated income statement | _ | 493 |
| (Loss) profit for the period | (9,967) | 1,813 |
| Total recognized gains and losses | (9,967) | 2,306 |