

Condensed Consolidated Statement of Recognised Gains and Losses

	Six months ended 30th September,	
	2001	2000
	<i>Unaudited</i>	<i>Unaudited</i>
	<i>(Restated)</i>	
	HK\$'000	HK\$'000
Exchange differences on translation of the financial statements of foreign entities	(218)	(344)
Net loss not recognised in the profit and loss account	(218)	(344)
Net profit for the period attributable to shareholders	10,753	10,418
Total recognised gains and losses	10,535	10,074
Prior period adjustment arising from change in accounting policy for goodwill arising on consolidation:		
- adjustment against the accumulated losses as at 1st April, 2001	53,439	—
- adjustment against the accumulated losses as at 1st April, 2000	—	49,646