

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2001

	Unaudited	
	Six months ended 30 September	
	2001	2000
	HK\$	HK\$
		<i>(As restated- see note 2</i>
Exchange differences arising on translation of subsidiaries	<u>(93,548)</u>	<u>(68,240)</u>
Net losses not recognised in the profit and loss account	(93,548)	(68,240)
Loss for the period	<u>(74,079,359)</u>	<u>(48,688,817)</u>
Total recognised gains and losses	<u>(74,172,907)</u>	<u>(48,757,057)</u>