

CONDENSED CONSOLIDATED STATEMENT OF RECOGNIZED GAINS AND LOSSES

For the six months ended 30th September, 2001

	Six months ended	
	30th September,	
	2001	2000
	HK\$'000	HK\$'000
	(unaudited)	(unaudited and restated)
Exchange differences arising on translation of overseas operations	—	1,012
Net loss for the period	(30,065)	(28,728)
Total recognised losses	(30,065)	(27,716)
Goodwill eliminated directly against reserves	—	(148,173)
	(30,065)	(175,889)
Prior period adjustment arising from the effect of changes in accounting policies (<i>note 2</i>)		
- increase in accumulated losses at 1st April, 2001	(144,644)	
- impairment of goodwill held in reserves	144,644	
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