NOTE TO THE CONDENSED CASH FLOW STATEMENT

for the six months ended 30 September 2001

Note i: Acquisition of Subsidiaries:

	HK\$'000
Net liabilities acquired	
Intangible assets — Patent	383
Tangible fixed assets	547
Trade and other receivables	2,410
Cash and bank balances	20
Amounts due to directors	(6,375)
Trade and other payables	(694)
Minority shareholders' interests	(78)
	(3,787)
Goodwill	22,393
	18,606
Satisfied by	
Shares allotted	16,800
Cash	1,806
	18,606
Net cash outflow arising on acquisition of subsidiaries:	
Consideration paid in cash	(1,806)
Cash and bank balances acquired	20
	(1,786)