

## CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

(Unaudited)  
For the six months  
ended 30 September

	2001 <i>HK\$'000</i>	2000 <i>HK\$'000</i>
Effect of foreign exchange rate changes, net	322	—
Net gains not recognised in the profit and loss account	322	—
Net loss attributable to shareholders	(19,353)	(9,378)
Total recognised gains and losses	<u>(19,031)</u>	<u>(9,378)</u>