

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 30th September, 2001

	Six months ended	
	30th September	
	2001	2000
	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)
Exchange losses arising on translation of overseas operations not recognised in the condensed consolidated income statement	(29)	(73)
Loss for the period	(5,754)	(54,624)
Total recognised losses	(5,783)	(54,697)
Prior period adjustments arising from the effects of changes in accounting policy on adoption of Statement of Standard Accounting Practice ("SSAP") No. 30 (see note 2)		
– increase in goodwill reserve at 1st April, 2001	8,370	–
– decrease in retained profits at 1st April, 2001	(8,370)	–
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