

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended September 30, 2001

	Six months ended	
	September 30, 2001 (unaudited) HK\$'000	September 30, 2000 (unaudited) HK\$'000
Net loss for the period and total recognised losses for the period	<u>(26,446)</u>	<u>(16,493)</u>
Prior period adjustment arising from the effects of changes in accounting policies (<i>see note 2</i>):		
– the restatement of goodwill arising from acquisition of subsidiaries as an asset and retrospective recognition of accumulated amortisation:		
Increase in goodwill		84,573
Increase in deficit		(84,573)
– the restatement of negative goodwill arising from acquisition of subsidiaries held in reserves with retrospective release to income:		
Decrease in capital reserve		(5,522)
Decrease in deficit		<u>5,522</u>
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