

**CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES**

	<b>(Unaudited)</b>	
	<b>Six months ended</b>	
	<b>30 September</b>	<b>30 September</b>
	<b>2001</b>	<b>2000</b>
	<b>HK\$'000</b>	<b>HK\$'000</b>
Exchange differences arising on translation of the accounts of overseas subsidiaries	2	(9)
Share issuance expenses written off directly to share premium	–	(4,501)
Goodwill relating to disposal of a subsidiary	<b>16,308</b>	–
Loss for the period	<b>(36,186)</b>	<b>(36,541)</b>
	<u><b>(19,876)</b></u>	<u><b>(41,051)</b></u>

**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**

	<b>(Unaudited)</b>	
	<b>Six months ended</b>	
	<b>30 September</b>	<b>30 September</b>
	<b>2001</b>	<b>2000</b>
	<b>HK\$'000</b>	<b>HK\$'000</b>
Net cash outflow from operating activities	<b>(4,600)</b>	<b>(64,258)</b>
Net cash (outflow)/inflow from returns on investments and servicing of finance	<b>(833)</b>	74
Tax (paid)/refunded	<b>(190)</b>	39
Net cash outflow from investing activities	<b>(367)</b>	<b>(43,326)</b>
Net cash inflow from financing activities	<b>4,482</b>	9,413
Decrease in cash and cash equivalents	<b>(1,508)</b>	<b>(98,058)</b>
Cash and cash equivalents at beginning of period	<b>(3,288)</b>	120,033
Effect of foreign exchange rate changes, net	2	11
Cash and cash equivalents at end of period	<u><b>(4,794)</b></u>	<u><b>21,986</b></u>

**ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS**

Cash and bank balances	<b>445</b>	24,719
Bank overdrafts	<b>(5,239)</b>	<b>(2,733)</b>
	<u><b>(4,794)</b></u>	<u><b>21,986</b></u>