

**CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES
FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2001**

	Six months ended	
	9.30.2001 <i>HK\$'000</i> (unaudited)	9.30.2000 <i>HK\$'000</i> (unaudited)
Exchange difference arising on translation of overseas operations	–	(482)
Net loss for the period	<u>(11,754)</u>	<u>(19,044)</u>
Total recognised losses	(11,754)	(19,526)
Capital reserve arising on acquisition of subsidiaries	<u>–</u>	<u>2,722</u>
	<u>(11,754)</u>	<u>(16,804)</u>