

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the fifteen-month period ended 30 September 2000

	1.7.1999 to 30.9.2000 HK\$'000	1.7.1998 to 30.6.1999 HK\$'000 (As restated)
Exchange loss arising from translation of overseas operations not recognised in the consolidated income statement	–	(374)
Loss attributable to shareholders	(206,132)	(158,815)
Total recognised losses	<u>(206,132)</u>	<u>(159,189)</u>
Prior period adjustment effect of change in accounting policy on adoption of Statements of Standard Accounting Practice 10 (revised) resulting in a reduction in deficit as at 1 July 1998 (note 7 to the financial statements)		<u>17,046</u>