

Consolidated Statement of Recognised Gains and Losses

For the year ended 30 June 2001

	<i>Note</i>	2001 <i>HK\$</i>	2000 <i>HK\$</i>
Net increase in share premium arose from new issue of ordinary shares	28	12,675,000	—
Negative goodwill on acquisition of assets	28	1,000,002	—
Change in exchange reserves arose from disposal of subsidiaries	28	<u>326,523</u>	<u>—</u>
Net gains not recognised in the consolidated income statement		14,001,525	—
Net (loss)/profit for the year	28	<u>(46,989,301)</u>	<u>3,950,919</u>
Total recognised gains and losses		<u><u>(32,987,776)</u></u>	<u><u>3,950,919</u></u>

The accompanying notes form an integral part of these financial statements.