

Consolidated Statement of Recognised Gains and Losses

For the year ended July 31, 2001

	2001 HK\$	2000 HK\$
Deficit on revaluation of investment properties	—	(3,859,389)
Provision for impairment in value of property, plant and equipment	—	(3,297,401)
Revaluation deficit on other securities	—	(5,634,257)
Exchange (loss) gain arising on translation of financial statements of overseas operations	(5,162,640)	2,724,794
Net losses not recognised in the consolidated income statement	(5,162,640)	(10,066,253)
Net loss for the year	(157,187,865)	(37,837,581)
Total recognised losses	(162,350,505)	(47,903,834)