

**CONSOLIDATED STATEMENTS OF RECOGNISED GAINS AND LOSSES  
FOR THE SIX MONTHS ENDED 31 AUGUST 2001 – UNAUDITED**

	<b>Six months ended 31 August</b>	
<i>Note</i>	<b>2001</b>	2000
	<b>HK\$'000</b>	HK\$'000
Loss recognised on revaluation of land and buildings	–	(1,208)
Exchange difference on translation of accounts of subsidiaries	<b>(2,736)</b>	2,818
<b>Net (losses)/gains not recognised in the profit and loss account</b>	<b>(2,736)</b>	1,610
Net loss for the period	<b>(21,486)</b>	(10,397)
<b>Total recognised gains and losses</b>	<b>(24,222)</b>	(8,787)
Prior period adjustment:		
– adjustment against the accumulated losses at 1 March 2000	3	(24,721)

The notes on pages 5 to 10 form part of this interim financial report.