

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Six months ended 30 September	
	2001 (unaudited) HK\$'000	2000 (unaudited) HK\$'000
Net loss attributable to shareholders	(16,886)	(15,642)
Capital reserve arising on acquisition of a subsidiary	—	3,504
Total recognised gains and losses	<u>(16,886)</u>	<u>(12,138)</u>