

Condensed Consolidated Statement of Recognised Gains and Losses

For the six months ended 30th September, 2001

	Six months ended 30th September,	
	2001 <i>HK\$'000</i> (unaudited)	2000 <i>HK\$'000</i> (unaudited)
Exchange differences arising from translation of overseas operations	30	365
Share of reserves of associates		
Translation reserve	(4,121)	(35,097)
Warrant reserve	–	14
	<u>          </u>	<u>          </u>
Net losses not recognised in the income statement	(4,091)	(34,718)
Loss attributable to shareholders	<u>(6,957)</u>	<u>(88,681)</u>
Total recognised losses	(11,048)	(123,399)
Negative goodwill arising on acquisition of interests in associates	–	82,846
Share of goodwill reserve of associates	–	(5,850)
	<u>          </u>	<u>          </u>
	<u>(11,048)</u>	<u>(46,403)</u>
Prior period adjustments arising from the effects of changes in accounting policies ( <i>note 2</i> )		
– Increase in accumulated losses at 1st April, 2000		249,768
– Increase in goodwill reserve at 1st April, 2000		<u>(249,768)</u>
		<u>          </u>
		<u>          </u>