

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	For the six months ended	
	30th September	
	2001	2000
	<i>HK\$'000</i>	<i>HK\$'000</i>
	(unaudited)	(unaudited)
Exchange differences arising on translation of financial statements of overseas operations	(1,196)	(69)
Loss for the period	<u>(11,234)</u>	<u>(4,462)</u>
Total recognised losses	(12,430)	(4,531)
Elimination against reserve of goodwill arising on the acquisition of an associated company	<u>—</u>	<u>(20,868)</u>
	<u><u>(12,430)</u></u>	<u><u>(25,399)</u></u>