

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended September 30, 2001

	Six months ended	
	September 30, 2001 (unaudited) <i>HK\$'000</i>	September 30, 2000 (restated) <i>HK\$'000</i>
Exchange difference arising on translation of financial statements of foreign subsidiaries not recognised in the consolidated income statement	(260)	(133)
Loss attributable to shareholders	<u>(8,794)</u>	<u>(20,345)</u>
Total recognised losses for the period	<u>(9,054)</u>	<u>(20,478)</u>
Prior period adjustments arising from the effects of changes in accounting policies (see note 1):		
Increase in accumulated losses at April 1, 2000		(1,345)
Increase in capital reserve at April 1, 2000		<u>1,345</u>
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