

**CONDENSED CONSOLIDATED STATEMENTS OF RECOGNISED GAINS AND LOSSES**

	<b>Six months ended</b>	
	<b>30 September</b>	
	<b>2001</b>	2000
	<b>(Unaudited)</b>	(Unaudited)
	<b>HK\$'000</b>	HK\$'000
Net profit / (loss) attributable to shareholders	<u><b>(33,737)</b></u>	<u>18,362</u>
Total recognised gains and losses	<b>(33,737)</b>	18,362
Capital reserve on acquisition of subsidiaries	—	21,323
Goodwill on acquisition of an associate	—	<u>(116,575)</u>
	<u><b>(33,737)</b></u>	<u>(76,890)</u>