CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 30th September 2001

	2001	2000
	HK\$'000	HK\$'000
Exchange differences arising on translation of the financial statements of		
foreign subsidiaries	221	(595)
Net gain/(loss) not recognised in the profit and loss account	221	(595)
Loss attributable to shareholders	(5,128)	(6,127)
Total recognised losses	(4,907)	(6,722)

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