

Consolidated Statement of Recognised Gains and Losses



for the year ended 30 June 2002 (in HK Dollars)

	<i>Note</i>	2002 HK\$'000	2001 HK\$'000
Net increase in share premium arose from new issue of ordinary shares	28	43,224	12,675
Negative goodwill on acquisition of assets		—	1,000
Change in exchange reserves arose from disposal of subsidiaries		—	327
Net gains not recognised in the consolidated income statement		43,224	14,002
Net loss for the year	28	(49,712)	(46,989)
Total recognised gains and losses		(6,488)	(32,987)

The accompanying notes form an integral part of these financial statements.