

# CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the six months ended 31st May, 2001

	Six months ended 31st May,	
	2001	2000
	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)
Exchange gain arising on translation of financial statements of subsidiaries and associates other than Hong Kong not recognised in the consolidated income statement	726	645
Loss attributable to shareholders	<u>(11,151)</u>	<u>(11,197)</u>
Total recognised gains and losses	<u>(10,425)</u>	<u>(10,552)</u>
Effect of change in accounting policy on adoption of SSAP 30 "Business combinations"		
– increase in accumulated profits as at 1st December, 1999		22,351
– decrease in capital reserve as at 1st December, 1999		(22,351)
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