

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

	<b>Six months ended</b>	
	<b>30th September</b>	
	<b>2000</b>	1999
	<b>(Unaudited)</b>	(Unaudited)
	<b>HK\$'000</b>	HK\$'000
Net profit attributable to shareholders	<u>18,362</u>	<u>7,377</u>
Total recognised gains and losses	18,362	7,377
Capital reserve on acquisition of subsidiaries	21,323	—
Goodwill on acquisition of an associate	<u>(116,575)</u>	<u>—</u>
	<u><u>(76,890)</u></u>	<u><u>7,377</u></u>