

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st August, 2000

	2000 HK\$'000	1999 HK\$'000
Exchange differences arising from translation of financial statements denominated in foreign currencies not recognised in the consolidated income statement	(7,177)	(3,766)
Profit for the year	<u>186,897</u>	<u>218,226</u>
Total recognised gains and losses	179,720	214,460
Capital reserve arising from increase in interest in a subsidiary	<u>594</u>	<u>–</u>
	<u>180,314</u>	<u>214,460</u>
Effect of change in accounting policy for pre-operating expenses – decrease in retained profits at 1st September 1998		<u>(9,751)</u>