

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

	<b>For the six months ended 30 September</b>	
	<b>2000</b>	1999
	<b>(unaudited)</b>	(unaudited)
	<b>HK\$'000</b>	HK\$'000
Net profit from ordinary activities attributable to shareholders	<b>23,511</b>	17,931
Goodwill arising on acquisition of subsidiaries	<b>(3,569)</b>	—
Total recognised gains and losses	<b><u>19,942</u></b>	<u>17,931</u>