

## CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	For the six months ended	
	31 October	
	2000	1999
	(Unaudited)	(Unaudited)
		Restated
	<i>HK\$'000</i>	<i>HK\$'000</i>
Net profit from ordinary activities attributable to shareholders:		
Current period / prior period as previously reported	30,173	10,844
Effect of change in accounting policy with respect to the treatment of pre-operating expenses	—	2,233
As restated	30,173	13,077
Total recognised gains and losses related to the current period / prior period	30,173	13,077