CONSOLIDATED STATEMENT

OF RECOGNISED GAINS

AND LOSSES

Year ended 30 September 2000

	Notes	2000 HK\$'000	1999 HK\$'000
Exchange differences on translation of the financial			
statements of foreign entities	27	1,642	(439)
Net gains/(losses) not recognised in the profit			
and loss account		1,642	(439)
Net profit for the year attributable to shareholders		133,883	103,312
Total recognised gains and losses		135,525	102,873
Goodwill eliminated directly against reserves	27	(58,671)	_
		76,854	102,873