

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

		<b>For the six months ended 31 October</b>	
		<b>2000</b>	1999
	<i>Notes</i>	<b>(Unaudited)</b>	(Unaudited)
		<b>HK\$'000</b>	HK\$'000
Surplus on revaluation of long term equity investments	12	<b>18,397</b>	–
Exchange difference on translation of the financial statements of foreign entities	12	<b>(10)</b>	–
Net gains not recognised in the profit and loss account		<b>18,387</b>	–
Net profit attributable to shareholders		<b>21,119</b>	30,418
Total recognised gains		<b>39,506</b>	30,418
Goodwill reserve arising on investment in subsidiaries	12	<b>(115,067)</b>	–
		<b>(75,561)</b>	30,418