

## CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Note	Unaudited	
		2001 HK\$'000	Six months ended 30th September (Restated) 2000 HK\$'000
Profit for the period		<u>11,527</u>	<u>15,777</u>
Total recognised gains		11,527	15,777
<b>Cumulative effect of changes in accounting policy adopted on 1st April 2001:</b>			
Retained earnings 1st April			
– effect of adopting SSAP 29	13(a)	(31,364)	(26,764)
Retained earnings 1st April			
– effect of adopting SSAP 9 (revised)	13(b)	<u>4,906</u>	<u>–</u>
		<u>(14,931)</u>	<u>(10,987)</u>