

**CONSOLIDATED STATEMENT OF RECOGNISED
GAINS AND LOSSES**

	Six months ended 30 September	
	2001 <i>HK\$'000</i>	2000 <i>HK\$'000</i>
	(Unaudited)	
Profit attributable to shareholders	22,405	32,830
Goodwill on acquisition of associates eliminated directly against retained profits	<u> -</u>	<u> (188,142)</u>
	<u><u> 22,405</u></u>	<u><u> (155,312)</u></u>