

CONDENSED CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Six months ended	
	September 30	
	2001	2000
	HK\$'m	HK\$'m
Exchange differences arising on translation of overseas operations	4.8	(5.8)
Net profit for the period	51.0	109.7
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Total recognised gains and losses	55.8	103.9
Elimination against reserves of goodwill arising on acquisition of additional interest in a subsidiary	-	(0.1)
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	55.8	103.8
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Prior period adjustments arising from the effects on changes of accounting policies:		
– increase in revenue reserve at April 1, 2000 as a result of derecognition of liability for final dividend for the year ended March 31, 2000		98.6
– decrease in revenue reserve at April 1, 2000 as a result of retrospective recognition of impairment of goodwill held in reserves		(11.2)
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		87.4
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