

**CONSOLIDATED STATEMENT OF RECOGNISED GAINS
AND LOSSES**

	Unaudited	
	Six months ended	
	30 September,	
	2001	2000
	<i>HK\$'000</i>	<i>HK\$'000</i>
Revaluation decrease on investments in non-trading securities not recognised in the consolidated income statement	(1,787)	(7,522)
Net profit for the period	<u>33,001</u>	<u>48,111</u>
Total recognised gains	<u><u>31,214</u></u>	<u><u>40,589</u></u>
Prior period adjustment arising from a change in accounting policy in respect of dividend recognition on adoption of SSAP 9 (Revised) – increase in dividend reserve at 1 April, 2000		<u><u>18,983</u></u>