

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES (CONDENSED)

	Six months ended	
	30th September,	
	2001	2000
	(Unaudited)	(Unaudited, restated)
	HK\$'000	HK\$'000
Net profit for the period as previously reported	<u>17,357</u>	<u>28,491</u>
Total recognised gains	17,357	28,491
Unrealised holding loss of investments in securities	–	(21,997)
Goodwill eliminated against reserve	<u>–</u>	<u>(2,529)</u>
Total recognised gains	<u><u>17,357</u></u>	3,965
Effect of change in accounting policy:		
Recognition of impairment loss of goodwill on implementation of SSAP 30 and SSAP 31		<u>(6,399)</u>
		<u><u>(2,434)</u></u>