

**STATEMENT OF RECOGNISED GAINS AND LOSSES**

	<b>Unaudited</b>	
	<b>Six months ended</b>	
	<b>31 October</b>	
	<b>2000</b>	<b>1999</b>
	<b>HK\$'000</b>	<b>HK\$'000</b>
Total recognised gains and losses relating to the period		
Profit for the period	<b>7,048</b>	17,182
Goodwill eliminated directly against reserves	<u>—</u>	<u>(6,599)</u>
	<b><u>7,048</u></b>	<b><u>10,583</u></b>
Cumulative effects of change in accounting policy		<u>(8,640)</u>