CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December, 2000

	2000	1999
	HK\$	HK\$
Exchange differences arising on translation of overseas		
operations not recognised in income statement	433,109	(806,053)
Net profit for the year	20,236,882	35,420,088
Total recognised gains	20,669,991	34,614,035
Goodwill arising on acquisition of associates eliminated		
directly against reserves	(31,779,964)	
	(11,109,773)	34,614,035