

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2000

	<i>Note</i>	2000 HK\$'000	1999 <i>HK\$'000</i>
Deficit on revaluation of fixed assets	30	(15)	(1,423)
Surplus on revaluation of fixed assets and land use rights	30	2,777	1,907
Capital reserve arising from dilution of interest in an associate	30	-	11,686
Exchange differences on translation of the financial statements of foreign entities	30	1,550	802
Net gains not recognised in the profit and loss account		4,312	12,972
Net profit/(loss) for the year attributable to shareholders		4,739	(65,616)
Total recognised gains and losses		9,051	(52,644)
Goodwill eliminated directly against reserves		-	(4,600)
		9,051	(57,244)