## Consolidated Statement of Recognised Gains and Losses

Year ended 31 December 2000

	Notes	2000 HK\$'000	1999 HK\$′000
Surplus/(deficit) on revaluation of land and buildings	25	365	(728)
Exchange differences on translation of the financial statements of foreign entities	25	941	(94)
Net gains/(losses) not recognised in the profit and loss account		1,306	(822)
Net profit/(loss) for the year attributable to shareholders		(21,175)	1,729
Total recognised gains and losses		(19,869)	907
Goodwill eliminated directly against reserves	25	(503)	
		(20,372)	907