For the year ended 31 December 2000

	2000 HK\$'000	1999 HK\$'000
Exchange difference on translation of the financial statements of		
foreign entities	(742)	443
Revaluation increase of land and buildings	20,728	_
Revaluation increase of investment properties	20,058	_
Net gain not recognised in the consolidated income statement	40,044	443
Net (loss) profit for the year	(73,635)	8,683
Total recognised (losses) gains	(33,591)	9,126