## Consolidated Statement of Recognised Gains and Losses

	2001	2000
	HK\$'000	HK\$'000
Deficit arising from revaluation of leasehold land and buildings not recognised in the consolidated income statement	(135)	(10,444)
Profit (loss) attributable to shareholders	3,169	(84,979)
Total recognised gains (losses)	3,034	(95,423)
Capital reserve arising on acquisition of subsidiaries		7,497
	3,034	(87,926)