

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31st March, 2001

	2001	2000
	<i>HK\$</i>	<i>HK\$</i>
Surplus on revaluation of properties	269,446	7,844,271
Share of exchange reserve of foreign subsidiaries	(2,381,283)	(921,698)
Exchange differences on translation of the financial statements of foreign subsidiaries	—	237,951
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Net (losses) gains not recognised in the income statement	(2,111,837)	7,160,524
Net (loss) profit attributable to shareholders	(44,029,797)	141,625,862
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Total recognised gains and losses	(46,141,634)	148,786,386
Capital reserve arising on consolidation	—	9,000,000
Share of reserves of associates	541,370	—
Goodwill released on deemed disposal of shares in an associate	3,608,166	—
Goodwill eliminated directly against reserves	(89,147)	(82,114,955)
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	(42,081,245)	75,671,431
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