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**CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES**

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FOR THE YEAR ENDED 31ST MARCH 2001

	<b>2001</b>	2000
	<b>HK\$</b>	HK\$
Revaluation decrease on investment properties	<b>(59,500,000)</b>	(18,500,000)
Revaluation (decrease) increase on investments in securities	<b>(230,575,000)</b>	221,749,451
Exchange differences on translation of foreign subsidiaries, associates and limited partnership	<b>7,450,202</b>	(9,705,461)
Net Waiver of loan by minority shareholder	<b>3,874,773</b>	–
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Net (losses) gains not recognised in the income statement	<b>(278,750,025)</b>	193,543,990
(Loss) profit attributable to shareholders	<b>(58,111,407)</b>	61,492,390
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Total net recognised (losses) gains	<b>(336,861,432)</b>	255,036,380
Elimination against reserves of goodwill arising on acquisition of subsidiaries	<b>(2,185,399)</b>	(62,558)
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	<b>(339,046,831)</b>	254,973,822
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