For the year ended 31 March 2001

	Note	2001 HK\$'000	2000 HK\$'000
Revaluation surplus on properties	21		16,422
Net gains not recognised in the profit and loss account		_	16,422
Loss for the year		(243,181)	(96,388)
Contributed surplus realised in the profit and loss account on disposal of subsidiaries  Asset revaluation reserves realised in the	21	_	(1,790)
profit and loss account on disposal of subsidiaries	21	(16,422)	(6,378)
Total recognised gains and losses		(259,603)	(88,134)
Goodwill eliminated directly against reserves  Capital reserves released upon disposal of subsidiaries	21 21	(806)	(3,585)
		(260,409)	(91,719)