

Consolidated Statement of Recognised Gains and Losses

Year ended 30 April 2001

	<i>Notes</i>	2001 HK\$'000	2000 <i>HK\$'000</i>
Surplus/(deficit) on revaluation of non-trading investments	30	7,247	(15,106)
Exchange difference on translation of the financial statements of foreign entities	30	(3,438)	47
Net gains/(losses) not recognised in the profit and loss account		3,809	(15,059)
Net profit/(loss) attributable to shareholders		(282,764)	10,090
Total recognised gains and losses		(278,955)	(4,969)
Capital reserve arising on investment in an associate	30	–	4,176
Goodwill eliminated directly against reserves (Note)		(44,677)	–
		(323,632)	(793)

Note: Goodwill eliminated directly against reserves arose from the acquisition of subsidiaries of HK\$155,618,000, after an impairment loss on goodwill reserve of HK\$110,941,000 (note 30).