

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

*For the year ended September 30, 2000*

	2000 <i>HK\$'000</i>	1999 <i>HK\$'000</i>
Surplus on revaluation of plant and equipment not recognised in the income statement	—	10,278
Exchange differences arising from translation of financial statements of overseas subsidiaries	<u>(146)</u>	<u>170</u>
Net (loss) gain not recognised in the income statement	(146)	10,448
Net (loss) profit for the year	<u>(74,465)</u>	<u>4,343</u>
Total recognised (losses) gains	(74,611)	14,791
Goodwill reserve arising from acquisition of an associate, of which HK\$16,560,000 is charged to the income statement during the year for impairment in value of goodwill	<u>(33,120)</u>	<u>—</u>
	<u><u>(107,731)</u></u>	<u><u>14,791</u></u>