Consolidated Statement of Recognised Gains and Losses

For the year ended 30th September, 2000

	2000	1999
	US\$'000	US\$'000
Net gains not recognised in the income statement		
– revaluation increase on investment properties	3,695	262
Share of revaluation increase on investment		
properties of an associate	231	-
Net profit for the year	210,184	195,242
Total recognised gains and losses	214,110	195,504
Capital reserve arising on acquisition of an associate		
eliminated against reserves	-	761
Goodwill arising on acquisition of subsidiaries	(21,263)	-
Share of goodwill reserves of associates	(6)	-
Share of goodwill reserve of a jointly controlled entity	(108)	_
	192,733	196,265