CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2001 (Amounts expressed in Hong Kong dollars)

	2001 \$'000	2000 \$'000
(Loss) Profit attributable to shareholders	(35,419)	32,028
Elimination of goodwill arising from acquisition of subsidiaries directly against reserves	(12,680)	(77)
Elimination of goodwill arising from acquisition of an associated company directly against reserves	(23,726)	
	(71,825)	31,951