

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st July, 2000

	Notes	2000 HK\$'000	1999 HK\$'000
Surplus/(deficits) on revaluation of investment properties	32	43,887	(2,716,631)
Share of deficits on revaluation of investment properties of an associate	32	(12,964)	(14,493)
Deficits on revaluation of properties under development held for investment potential	32	(82,565)	(41,140)
Share of deficits on revaluation of properties under development held for investment potential of associates	32	(1,338)	(26,162)
Share of movements in general reserve of associates		—	(322)
Release upon transfer of properties under development held for investment potential to properties under development held for other purposes	32	(132,648)	—
Exchange differences on translation of the financial statements of foreign entities, net	32	(3,168)	8,900
Net losses not recognised in the profit and loss account		(188,796)	(2,789,848)
Net loss from ordinary activities attributable to shareholders		(2,757,982)	(6,832,423)
Total recognised gains and losses		(2,946,778)	(9,622,271)
Negative goodwill credited to/(goodwill eliminated against) capital reserve arising on:	32		
Acquisition of subsidiaries		(2,743)	—
Acquisition of associates		—	(28,000)
Acquisition of additional interests in subsidiaries		69,119	(39,284)
		(2,880,402)	(9,689,555)