

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

**For The Year Ended December 31, 2000**

	Note	2000 HK\$ Million	1999 Restated HK\$ Million
Surplus / (deficit) on revaluation of investment properties	21	2,216	(2,073)
Surplus / (deficit) on revaluation of hotel and club properties	21	89	(100)
Provision for impairment in value of properties under or held for redevelopment	21	-	(1,025)
(Deficit) / surplus on revaluation of non-trading securities	21	(67)	857
Share of deficit on revaluation of investment properties of associates	21	-	(17)
Share of surplus on revaluation of non-trading securities of associates	21	3	97
Exchange differences on translation of the accounts of foreign subsidiaries	21	<u>(26)</u>	<u>11</u>
Net gains / (losses) not recognised in the consolidated profit and loss account		2,215	(2,250)
Profit attributable to shareholders			
- as previously reported			3,217
- prior period adjustment	8		<u>294</u>
Profit attributable to shareholders (1999: as restated)		2,480	3,511
Investments revaluation reserve transferred to the profit and loss account on disposal of non-trading securities	21	(791)	395
Share of investments revaluation reserve of associates transferred to the profit and loss account on disposal of non-trading securities	21	16	-
Share of investments revaluation reserve of associates transferred to the profit and loss account on impairment of non-trading securities	21	13	-
Goodwill transferred to the profit and loss account on disposal of subsidiaries and associates	21	<u>51</u>	<u>89</u>
Total recognised gains		<u>3,984</u>	<u>1,745</u>
Net goodwill movement dealt with in reserves			
- as previously reported			12
- prior period adjustment	8		<u>(21)</u>
Net goodwill movement dealt with in reserves (1999: as restated)	21	115	(9)
		<u>4,099</u>	<u>1,736</u>

The notes in F109.pdf form part of these accounts.