

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December 2000

	<i>Note</i>	2000 <i>HK\$</i>	1999 <i>HK\$</i>
Share of post-acquisition reserves of associated companies and jointly controlled entities	21	536,433	633,265
Exchange differences arising on translation of subsidiaries	21	<u>(3,945,435)</u>	<u>1,985,581</u>
Net (losses)/gains not recognised in the profit and loss account		(3,409,002)	2,618,846
Profit attributable to shareholders		58,378,974	54,321,425
Less:			
Realisation of land and buildings revaluation reserve upon disposal of land and buildings to the profit and loss account	21	(964,196)	—
Add:			
Realisation of goodwill previously written off to capital reserve	21	<u>112,112</u>	<u>10,550,518</u>
Total recognised gains and losses		54,117,888	67,490,789
Goodwill eliminated directly against reserves	21	(18,552,569)	(43,200,539)
Negative goodwill on deemed acquisition of an associated company	21	943,068	—
Negative goodwill on further acquisition of an associated company	21	<u>—</u>	<u>6,753,125</u>
		<u>36,508,387</u>	<u>31,043,375</u>