

Consolidated Statement of Recognised Gains and Losses

Year ended 31 December 2000

	Note	2000 HK\$	1999 HK\$
Surplus on revaluation of investment properties:	27		
– Subsidiaries		24,411,785	82,050,000
– Associate		47,375,627	74,232,387
Surplus on revaluation of land and buildings	27	574,960	6,799,505
Exchange gains/(losses) on translation of the financial statements of foreign entities:	27		
– Subsidiaries		621,381	111,196
– Associate		(22,795,596)	(1,180,151)
Disposal of subsidiaries	27	<u>–</u>	<u>6,502,774</u>
Net gains not recognised in the profit and loss account		50,188,157	168,515,711
Net loss for the year attributable to shareholders		<u>(151,606,595)</u>	<u>(31,443,219)</u>
Total recognised gains and losses		(101,418,438)	137,072,492
Goodwill eliminated directly against reserves		<u>–</u>	<u>(11,386)</u>
		<u>(101,418,438)</u>	<u>137,061,106</u>