

Year ended 31 December 2000

	Notes	2000 HK\$'000	1999 HK\$'000
Surplus/(deficit) on revaluation of investment properties, net	30	21,251	(3,135)
Surplus on revaluation of hotel properties, net	30	21,342	4,913
Exchange differences on translation of the financial statements of subsidiaries, associates and jointly controlled entities in the Mainland China and overseas	30	98	2,953
Net gains not recognised in the profit and loss account		42,691	4,731
Net profit for the year attributable to shareholders		65,309	60,119
Total recognised gains and losses		108,000	64,850
Goodwill eliminated directly against reserves	30	–	(23,645)
		108,000	41,205