

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December 2000

	Note	2000 HK\$'000	1999 HK\$'000
Revaluation deficit on investment properties	23	(812)	(2,741)
Impairment in value of other properties	23	—	(2,374)
Exchange differences arising on translation of subsidiaries, associated company and joint ventures	23	(29,053)	208
Net losses not recognised in the profit and loss account		(29,865)	(4,907)
Profit attributable to shareholders		33,672	39,607
Less: Capital reserve realised on disposal of a joint venture	23	(85)	—
Capital reserve realised on disposal of interest in an associated company	23	—	(844)
Realisation of investment properties revaluation reserve upon disposal of investment properties to the profit and loss account	23	—	(8,283)
Total recognised gains		3,722	25,573
Capital reserve arising on acquisition of subsidiaries	23	22,543	—
		<u>26,265</u>	<u>25,573</u>