

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES
for the year ended December 31, 2000

	2000 HK\$'000	1999 HK\$'000
Revaluation increase (decrease) on investment properties	3,622	(1,027)
Revaluation (decrease) increase on investments in securities	(71,150)	48,971
Exchange realignment arising on translation of overseas operations	(2,891)	—
Net (losses) gains not recognised in the income statement	(70,419)	47,944
Net profit for the year	22,098	25,863
Total recognised (losses) gains	(48,321)	73,807
Negative goodwill arising on acquisition of subsidiaries credited to reserves	1,969	113,710
Goodwill arising on acquisition of associates eliminated against reserves	(1,774)	—
	<u>(48,126)</u>	<u>187,517</u>