

# Consolidated Statement of Recognised Gains and Losses

Year ended 31 December 2000

	Notes	2000 HK\$'000	1999 HK\$'000
Surplus/(deficit) on revaluation of properties under development attributable to:			
Subsidiaries	35	143,593	(220,637)
An associate	35	–	478
Surplus/(deficit) on revaluation of investment properties	35	17,418	(12,215)
Reversal of revaluation surplus on transfer of properties under development to be held for investment purposes to properties under development held for sale	35	–	(100,301)
Exchange differences on translation of the financial statements of foreign entities	37	(18,083)	(23,538)
Net gains/(losses) not recognised in the profit and loss account		142,928	(356,213)
Net profit from ordinary activities attributable to shareholders		107,309	303,363
Total recognised gains and losses		250,237	(52,850)
Capital reserve arising on partial acquisition of subsidiaries	33	2,618	–
		<b>252,855</b>	<b>(52,850)</b>