

STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December 1999

	<i>Note</i>	1999 HK\$	1998 HK\$
Revaluation deficit on investment properties		—	(2,287,950)
Share of post-acquisition reserves of associated companies and jointly controlled entities	18	633,265	7,009,205
Exchange differences arising on translation of subsidiaries	18	<u>1,985,581</u>	<u>(1,978,507)</u>
Net gain not recognised in the profit and loss account		2,618,846	2,742,748
Profit/(loss) attributable to shareholders		<u>54,321,425</u>	<u>(143,029,322)</u>
Total recognised gains and losses		56,940,271	(140,286,574)
Goodwill eliminated directly against reserves	18	(43,200,539)	—
Negative goodwill on further acquisition of an associated company	18	6,753,125	29,868,353
Realisation of goodwill previously written off to reserve	18	<u>10,550,518</u>	<u>—</u>
		<u>31,043,375</u>	<u>(110,418,221)</u>