

**CONSOLIDATED STATEMENT OF RECOGNISED  
GAINS AND LOSSES  
FOR THE YEAR ENDED 31ST MARCH, 2001**

	Note	2001 HK\$Million	2000 HK\$Million
Deficit on revaluation of investment properties	21(a)	(290.9)	(60.4)
Exchange difference on translation of accounts of foreign entities	21(a)	(169.5)	38.2
Surplus on revaluation on non-trading securities	21(a)	975.3	566.5
Others	21(a)	<u>(0.7)</u>	<u>1.4</u>
Net gains not recognised in the consolidated profit and loss account		514.2	545.7
Group profit attributable to shareholders		242.5	670.4
Reserves transferred to profit and loss account on disposal of :	21(a)		
Non-trading securities		(53.3)	(3.2)
Other properties		-	(3.0)
An associate		-	(2.1)
Net provision for non-trading securities written back	21(a)	<u>(7.9)</u>	<u>-</u>
Total recognised gains		695.5	1,207.8
Capital reserve on consolidation	21(a)	<u>3.6</u>	<u>-</u>
		<u><u>699.1</u></u>	<u><u>1,207.8</u></u>

The notes in F109.pdf form part of these accounts.