

For the year ended 31st March 2001

	Note	2001 US\$ million	2000 US\$ million
Surplus arising on revaluation of land and buildings	21	—	1.6
Deficit arising on revaluation of investment properties	21	—	(0.3)
Deferred taxation arising on revaluation of land and buildings	21	—	(0.2)
Exchange differences on translation of the financial statements of foreign entities	21	(3.9)	(2.0)
Net losses not recognized in the income statement		(3.9)	(0.9)
(Loss)/profit attributable to shareholders		(215.0)	45.0
Total recognized (losses)/gains		(218.9)	44.1

The principal accounting policies on pages 36 to 40 and the notes on pages 41 to 65 form an integral part of these consolidated financial statements.