

● — *Consolidated Statement of Recognised Gains and Losses* — ●

For the year ended 31st March, 2001

| | <i>Note</i> | 2001 | 2000 |
|--|-------------|------------------------|-----------------|
| | | <i>HK\$'000</i> | <i>HK\$'000</i> |
| Revaluation surplus/(deficit) on investment properties | 22 | 29,352 | (52,920) |
| Exchange differences arising on translation of subsidiaries and associated companies | 22 | (4,558) | 1,680 |
| Net profit/(loss) not recognised in the profit and loss account | | 24,794 | (51,240) |
| (Loss)/profit for the year | 22 | (68,972) | 114,282 |
| Total recognised (losses)/gains | | (44,178) | 63,042 |
| Release of capital reserve upon deemed disposal of a subsidiary | 22 | (1,287) | — |
| Share of capital reserve movement of a subsidiary | 22 | 2,231 | (17,514) |
| Share of reserves of an associated company | 22 | 341 | — |
| Reserves arising on increase in interest in a subsidiary | 22 | — | 130,196 |
| Goodwill on acquisition of associated companies eliminated directly against reserves | 22 | — | (54,373) |
| Release of goodwill upon liquidation of a subsidiary | 22 | — | 3,382 |
| | | (42,893) | 124,733 |