

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 30th June, 2001

	2001 <i>HK\$</i>	2000 <i>HK\$</i>
Revaluation surplus on investment properties	<b>201,827,603</b>	162,977,339
Share of revaluation deficit on investment properties of associates	<b>(94,220,679)</b>	(14,413,861)
Revaluation deficit on other securities	<b>(115,168,283)</b>	(128,218,342)
Exchange differences arising on translation of operations outside Hong Kong	<b>16,603,441</b>	433,201
Net gains not recognised in the consolidated income statement	<b>9,042,082</b>	20,778,337
Net profit attributable to shareholders	<b>43,182,256</b>	557,880,231
Total recognised gains	<b>52,224,338</b>	578,658,568
Negative goodwill arising on acquisition of additional interests of subsidiaries written off to reserve	<b>204,608,787</b>	235,601,461
Negative goodwill arising on acquisition of a subsidiary written off to reserve	—	18,969,908
	<b>256,833,125</b>	833,229,937
Effect of changes in accounting policy (note 2)		
– decrease in property revaluation reserve at 1st July, 1999		(29,001,336)
– decrease in capital reserve at 1st July, 1999		(14,993,463)
		<b>(43,994,799)</b>