

	Year ended 30 June	
	2001 HK\$m	2000 HK\$m
Investment and hotel properties revaluation surplus	98.8	949.9
Share of revaluation (deficit)/surplus of		
Associated companies	(85.8)	91.1
Jointly controlled entities	114.0	(102.4)
Investment revaluation (deficit)/surplus	(1,139.4)	765.1
Investment impairment loss charged to profit and loss account	208.4	–
Exchange differences arising on translation of subsidiary companies, associated companies and jointly controlled entities	(8.4)	17.3
Net (losses)/gains not recognised in the profit and loss account	(812.4)	1,721.0
Profit attributable to shareholders	220.5	215.0
Write back of investment revaluation deficit/(surplus) upon disposal	376.6	(678.2)
Investment impairment loss charged to profit and loss account	–	150.7
Total recognised (losses)/gains	(215.3)	1,408.5
Capital reserve on acquisition of		
Additional interests in subsidiary companies	120.1	545.0
Associated companies	83.9	–
Additional interests in jointly controlled entities	4.7	–
Reserves arising from reorganisation	–	334.4
Goodwill on acquisition of		
Subsidiary companies	(87.4)	(36.0)
Additional interests in subsidiary companies	(591.5)	(107.6)
Associated companies	(37.0)	(89.7)
Additional interests in associated companies	(16.7)	(37.4)
Additional interests in jointly controlled entities	(11.9)	–
Release of goodwill upon		
Disposal of subsidiary companies	11.7	1.7
Partial disposal of subsidiary companies	8.1	–
Disposal of associated companies	240.5	–
Dilution of interest in subsidiary companies	–	42.7
Release of capital reserve upon		
Disposal of subsidiary companies	–	(2.9)
Partial disposal of subsidiary companies	(20.6)	–
Partial disposal of an associated company	(146.1)	–
Liquidation of subsidiary companies	(5.0)	–
Share of capital reserve/(goodwill) of		
Associated companies	108.0	304.5
A jointly controlled entity	–	(108.0)
	(554.5)	2,255.2