

Consolidated Statement of Recognised Gains and Losses

For the year ended 30 June 2001

	2001 US\$'000	2000 US\$'000 Restated	2001 HK\$'000 (Note 41)	2000 HK\$'000 Restated (Note 41)
(Deficit)/surplus arising on revaluation of investment properties				
- subsidiaries	(3,491)	9,348	(27,229)	72,872
- an associate	10,891	43,580	84,947	339,728
Revaluation reserve realised on				
- deemed disposal of a subsidiary's investment property portfolio	-	6,485	-	50,554
- disposal of subsidiaries and associates	-	(55,062)	-	(429,236)
- disposal of an associate's investment properties	(4,850)	-	(37,829)	-
- (written back)/share of revaluation surplus of associates	(1,771)	1,771	(13,813)	13,806
Share of subsidiaries' and associates' capital reserves movement	(6,119)	13,020	(47,727)	101,497
Amounts realised on disposal of a subsidiary				
- other property revaluation reserve	(41,108)	-	(320,632)	-
- capital and other reserves	(145,066)	-	(1,131,479)	-
- contributed surplus	(17,704)	-	(138,087)	-
- general reserve	(54,887)	-	(428,105)	-
- net exchange reserve realised	21,640	-	168,787	-
Transfer of net dilution loss/(gain) to the consolidated profit and loss account	22,488	(1,745)	175,401	(13,603)
Exchange differences on translation of the financial statements of foreign subsidiaries and associates	(22,700)	(23,575)	(177,054)	(183,779)
Net exchange difference on investments in subsidiaries and associates written off	183,309	-	1,429,764	-
Net losses not recognised in the consolidated profit and loss account	(59,368)	(6,178)	(463,056)	(48,161)
Group profit attributable to shareholders:				
As previously reported		96,526		752,468
Prior year adjustment arising from the change in accounting policy for goodwill		(8,185)		(63,806)
Group profit attributable to shareholders	2,726,259	88,341	21,264,139	688,662
Total recognised gains	2,666,891	82,163	20,801,083	640,501
Prior year adjustment arising from the change in accounting policy for goodwill:				
(a) Adjustment against the retained profits as at 1 July 1999		82,934		646,512
(b) Adjustment against the capital and other reserves as at 1 July 1999		94,799		739,006

The notes on pages 44 to 90 form part of these accounts.