

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For The Year Ended December 31, 2001

	Note	2001 HK\$ Million	2000 HK\$ Million Restated
(Deficit)/surplus on revaluation of investment properties	26	(4,361)	2,216
(Deficit)/surplus on revaluation of hotel and club properties	26	(244)	89
Deficit on revaluation of non-trading securities	26	(85)	(67)
Share of (deficit)/surplus on revaluation of non-trading securities of associates	26	(2)	3
Others	26	6	(26)
Net (losses)/gains not recognised in the consolidated profit and loss account		(4,686)	2,215
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Profit attributable to shareholders (2000: previously reported \$2,480 million now restated) (Note 11)		2,519	2,494
Investments revaluation reserves transferred to the profit and loss account on impairment in value of non-trading securities			
– by Company/subsidiaries	6 & 26	358	–
– by associates	26	–	13
Investments revaluation reserves transferred to the profit and loss account on disposal of non-trading securities			
– by Company/subsidiaries	26	107	(791)
– by associates	26	(2)	16
Goodwill transferred to the profit and loss account on disposal of subsidiaries and associates	26	301	51
		3,283	1,783
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Total recognised (losses)/gains		(1,403)	3,998
Net goodwill movement dealt with in reserves (2000: previously reported \$115 million now restated) (Note 11)	26	–	118
		(1,403)	4,116

The notes on pages 73 to 109 form part of these accounts.