

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December 2001

	2001 HK\$'000	2000 HK\$'000
Exchange difference on translation of the financial statements of foreign entities	–	(742)
Revaluation increase on land and buildings	44,451	20,728
Revaluation increase on investment properties	36,029	20,058
Net gains not recognised in the consolidated income statement	80,480	40,044
Net loss for the year	(74,589)	(73,635)
Revaluation reserve recognised on disposal of land and buildings	1,812	–
Total recognised gains (losses)	7,703	(33,591)
Increase in shareholders' funds at 1 January 2000 resulting from the adoption of Statement of Standard Accounting Practice No. 9 (Revised) (<i>note 3</i>)		37,951