

# Consolidated Statement of Recognised Gains and Losses

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for the year ended 31st December, 2001

	Notes	2001 HK\$'000	2000 HK\$'000
Revaluation decrease in investment and hotel properties	30	(94,704)	(69,003)
Revaluation (decrease) increase in investments in securities	30	(8,221)	35,477
Exchange differences arising on translation of operations outside Hong Kong	32	(11,061)	(41,224)
Translation reserve released on reclassification of an associate to a subsidiary	32	144	–
Capital reserve released on reclassification of an associate to a subsidiary	32	(111)	–
Investment revaluation reserve released on reclassification of a listed security to an associate	30	14,369	–
Net losses not recognised in the income statement but recognised in the reserves		(99,584)	(74,750)
Profit (loss) attributable to shareholders	31	103,437	(119,174)
Adjustment in property revaluation reserve on reclassification of an associate to a subsidiary	30	10,318	–
Property revaluation reserve written back in the income statement	30	–	(11,061)
Investment revaluation reserve written back in the income statement	30	(2,867)	(1,962)
Translation reserve released (written back) to the income statement	32	2,171	(480)
Capital reserve released to the income statement	32	4,803	–
Translation differences released in connection with the winding up of subsidiaries released to the income statement	32	–	26,415
Total recognised gains and losses		18,278	(181,012)
Capital reserve arising on acquisition of subsidiaries and associates	32	–	201,547
Elimination against reserves of goodwill arising on acquisition of associates	32	–	(6,909)
Share of capital (goodwill) reserve movements of associates	32	22	(2,293)
		<b>18,300</b>	<b>11,333</b>