

## Consolidated Statement of Recognised Gains and Losses

for the year ended 31 March 2002

	2002 HK\$ Million	Restated 2001 HK\$ Million
<b>Company and subsidiaries</b>		
(Deficit)/surplus on revaluation of non-trading securities	<b>(351.4)</b>	7.4
(Provision)/written back for impairment of other properties	<b>(29.9)</b>	36.9
Exchange difference on translation of financial statements of foreign entities	<b>(48.3)</b>	(123.0)
Others	–	1.2
<b>Associates</b>		
(Deficit)/surplus on revaluation of investment properties	<b>(2,087.3)</b>	1,009.1
(Deficit)/surplus on revaluation of other properties	<b>(116.8)</b>	56.3
(Deficit)/surplus on revaluation of non-trading securities	<b>(71.1)</b>	50.5
Others	<b>7.4</b>	(12.8)
<b>Net (losses)/gains not recognised in the profit and loss account</b>		
	<b>(2,697.4)</b>	1,025.6
Group profit attributable to shareholders	<b>546.6</b>	523.3
<b>Company and subsidiaries</b>		
Reserves transferred to the profit and loss account on disposal of:		
Non-trading securities	<b>(0.3)</b>	(110.4)
Properties	<b>(0.8)</b>	–
Net provision for non-trading securities	–	21.7
<b>Associates</b>		
Reserves transferred from/(to) the profit and loss account on:		
Disposal of non-trading securities	<b>50.3</b>	(364.6)
Impairment of non-trading securities	<b>171.2</b>	–
Goodwill transferred to the profit and loss account on disposal of an associate	<b>144.1</b>	–
<b>Total recognised (losses)/gains</b>		
	<b>(1,786.3)</b>	1,095.6
Reserves arising on consolidation	–	80.8
	<b>(1,786.3)</b>	1,176.4
Cumulative effect of changes in accounting policy to reserves at 31 March 2001		57.5

The notes on pages 35 to 67 form part of these accounts.