

Consolidated Statement of Recognised Gains and Losses

For the year ended 30th June, 2002

	2001 HK\$'000	2002 HK\$'000
Revaluation increase (decrease) on investment properties	40,815	(398,553)
Exchange differences on translation of financial statements of subsidiaries, jointly controlled entities and associates	(8,843)	2,148
Share of exchange equalisation reserves of jointly controlled entities and associates	(31)	(837)
Net gains (losses) not recognised in the consolidated income statement	31,941	(397,242)
Net profit for the year	305,510	339,790
Total recognised gains (losses)	337,451	(57,452)
		HK\$'000
Prior period adjustments arising from changes in accounting policies		
Effect on reserves at 1st July, 2000		
– increase in capital reserve		70,285
– increase in dividend reserve		52,559
– decrease in retained profits		(43,696)
		79,148