

	Year ended 30 June	
	2002 HK\$m	2001 HK\$m (As restated)
Investment and hotel properties revaluation (deficit)/surplus	<b>(1,856.0)</b>	98.8
Reversal of revaluation surplus arising from impairment of land and buildings	<b>(33.8)</b>	–
Share of revaluation surplus/(deficit) of		
Associated companies	<b>5.9</b>	(85.8)
Jointly controlled entities	<b>(263.9)</b>	114.0
Investment securities revaluation deficit	<b>(220.1)</b>	(1,139.4)
Investment securities impairment loss charged to profit and loss account	<b>139.5</b>	208.4
Exchange differences arising on translation of subsidiary companies, associated companies and jointly controlled entities	<b>(6.6)</b>	(8.4)
Net losses not recognised in the profit and loss account	<b>(2,235.0)</b>	(812.4)
Profit attributable to shareholders	<b>1,275.4</b>	46.4
Investment and hotel properties revaluation surplus realised upon disposal	<b>(2,406.3)</b>	–
Write back of investment securities revaluation (surplus)/deficit upon disposal	<b>(5.3)</b>	376.6
Total recognised losses	<b>(3,371.2)</b>	(389.4)
Capital reserve on acquisition of		
Additional interests in subsidiary companies	–	120.1
Associated companies	–	83.9
Additional interests in jointly controlled entities	–	4.7
Goodwill on acquisition of		
Subsidiary companies	–	(87.4)
Additional interests in subsidiary companies	–	(591.5)
An associated companies	–	(37.0)
Additional interests in associated companies	–	(16.7)
Additional interests in jointly controlled entities	–	(11.9)
Release of goodwill upon		
Disposal of subsidiary companies	<b>169.9</b>	11.7
Partial disposal of subsidiary companies	–	8.1
Disposal of associated companies	–	240.5
Disposal of a jointly controlled entity	<b>6.7</b>	–
Release of reserve upon		
Disposal of subsidiary companies	<b>(349.4)</b>	–
Partial disposal of subsidiary companies	<b>(27.1)</b>	(20.6)
Partial disposal of an associated company	–	(146.1)
Liquidation of subsidiary companies	–	(5.0)
Disposal of an investee company	<b>(216.2)</b>	–
Share of capital reserve of associated companies	–	108.0
Goodwill impairment loss charged to profit and loss account	<b>1.5</b>	174.1
	<b>(3,785.8)</b>	(554.5)
Cumulative effect of change in accounting policy to retained profits brought forward as at 1 July 2001		(174.1)