

Consolidated Statement of Recognised Gains and Losses

Year ended 31st July, 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Deficit on revaluation of investment properties	28	(11,909)	(24,875)
Deficit on revaluation of properties under development held for investment potential	28	(158,849)	(46,027)
Exchange reserve arising on conversion of convertible guaranteed bonds	28	—	(9,558)
Exchange differences on translation of financial statements of foreign subsidiaries, associates and jointly-controlled entities	28	1,717	95
Net losses not recognised in the profit and loss account		(169,041)	(80,365)
Net loss from ordinary activities attributable to shareholders	28	(93,976)	(164,619)
Total recognised gains and losses		(263,017)	(244,984)