

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 30th June, 2002

	<b>2002</b> <b>HK\$</b>	2001 <i>HK\$</i> <i>(As restated)</i>
Revaluation (deficit) surplus on investment properties	<b>(697,341,864)</b>	201,827,603
Share of revaluation deficit on investment properties of associates	<b>(165,072,166)</b>	(94,220,679)
Revaluation deficit on investments in securities	<b>(56,889,105)</b>	(115,168,283)
Exchange differences arising on translation of operations outside Hong Kong	<b>(8,927,449)</b>	16,603,441
Net (losses) gains not recognised in the consolidated income statement	<b>(928,230,584)</b>	9,042,082
Net (loss) profit for the year	<b>(34,064,888)</b>	40,833,184
Total recognised (losses) gains	<b>(962,295,472)</b>	49,875,266
Prior period adjustments arising from the effects of adoption of new and revised Statements of Standard Accounting Practice ( <i>note 2</i> )		
– increase in retained profits at 1st July, 2000		233,373,745
– decrease in capital reserve at 1st July, 2000		(361,615,068)
		<b>(128,241,323)</b>