

# Consolidated Statement of Recognised Gains and Losses

For the year ended 31st July, 2001

	Note	2001 HK\$'000	2000 HK\$'000
Share of reserves of associates	26	(412,084)	2,936
Deficits on revaluation of fixed assets on their transfers to investment properties	26	(35,385)	—
Exchange differences on translation of the financial statements of foreign entities	26	(3,690)	(3,766)
Surplus on revaluation of investment properties	26	—	1,534
Deficits on revaluation of properties under development held for investment potential	26	—	(38,321)
Release of reserves upon transfer of properties under development held for investment potential to properties under development held for other purposes	26	—	(59,386)
Net losses not recognised in the profit and loss account		(451,159)	(97,003)
Net loss from ordinary activities attributable to shareholders	26	(629,436)	(1,055,830)
Total recognised losses		(1,080,595)	(1,152,833)
Negative goodwill credited to/(goodwill eliminated against) capital reserve arising on:	26		
Acquisition of subsidiaries		—	(1,228)
Acquisition of associates		1,078,547	29,222
		(2,048)	(1,124,839)