

# Consolidated Statement of Recognised Gains and Losses

Year ended 31st July, 2001

	Note	2001 HK\$'000	2000 HK\$'000
Surplus on revaluation of investment properties	31	136,195	43,887
Share of deficits on revaluation of investment properties of associates	31	(6,318)	(12,964)
Share of deficits on revaluation of properties under development held for investment potential of associates	31	(11,691)	(1,338)
Share of capital reserve of associates	31	3,757	—
Exchange differences on translation of the financial statements of foreign entities, net	31	5,407	(3,168)
Deficits on revaluation of properties under development held for investment potential	31	—	(82,565)
Release upon transfer of properties under development held for investment potential to properties under development held for other purposes	31	—	(132,648)
Net gains/(losses) not recognised in the profit and loss account		127,350	(188,796)
Net loss from ordinary activities attributable to shareholders	31	(1,196,182)	(2,757,982)
Total recognised losses		(1,068,832)	(2,946,778)
Negative goodwill credited to/(goodwill eliminated against) capital reserve arising on:			
Adjustment for goodwill arising on acquisition of additional interests in subsidiaries in prior year	31	53,663	—
Acquisition of subsidiaries	31	—	(2,743)
Acquisition of additional interests in subsidiaries	31	—	69,119
		(1,015,169)	(2,880,402)