



# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31 MARCH 2002

(Expressed in Hong Kong dollars)

	Note	2002 \$'000	2001 \$'000
(Deficit)/surplus on revaluation of properties	30(a)	(21,738)	249,152
Deficit on revaluation of non-trading securities	30(a)	(2,690)	(4,708)
Exchange differences on translation of the financial statements of foreign entities	30(a)	2,193	5,970
<b>NET (LOSS)/GAINS NOT RECOGNISED IN THE INCOME STATEMENT</b>		<b>(22,235)</b>	250,414
Net profit for the year	30(a)	256,857	185,344
Revaluation surplus transferred to the profit and loss account on disposal of investment properties	30(a)	(1,016)	—
<b>TOTAL RECOGNISED GAINS AND LOSSES</b>		<b>233,606</b>	435,758
<b>NEGATIVE GOODWILL TAKEN DIRECTLY TO CAPITAL RESERVE</b>	30(a)	—	1,903
		<b>233,606</b>	437,661

The notes on pages 25 to 66 form part of these financial statements.