

Consolidated Statement of Changes in Equity

For The Year Ended 31st March 2002

	Note	2002 HK\$'000	2001 HK\$'000
Balance at beginning of the year		2,895,167	3,126,373
Exchange differences arising on translation of accounts of overseas subsidiaries, jointly controlled entities and associated companies	22	(165)	(5,928)
Revaluation (deficit) / surplus on investment properties			
Subsidiaries	22	(35,440)	16,069
Associated companies	22	(3,524)	(5,288)
Revaluation surplus on hotel properties	22	60,853	47,630
Revaluation deficit on other properties	22	(7,634)	(3,193)
Release of goodwill upon impairment	22	–	234,000
Release of reserves upon disposal / deemed disposal of subsidiaries and associated company			
Investment properties revaluation reserve	22	–	(617)
Hotel properties revaluation reserve	22	–	(20,912)
Other properties revaluation reserve	22	–	(340)
Revenue reserve	22	–	556
Capital reserve	22	9,429	(24,875)
Exchange reserve released on liquidation of a subsidiary	22	4,915	–
Net gains not recognised in the profit and loss account		28,434	237,102
Loss for the year attributable to shareholders	22	(154,050)	(468,203)
Issue of bonus shares	21 & 22	–	(105)
Balance at end of the year		2,769,551	2,895,167