

84 **Consolidated statement of recognised gains and losses**

For the year ended 30th June 2002

	Note	2002 HK\$'000	As restated 2001 HK\$'000
Revaluation surplus on investment properties	28	<b>80,436</b>	33,820
Share of revaluation surplus/(deficit) of associated companies	28	<b>106,507</b>	(15,219)
Share of revaluation surplus of jointly controlled entities	28	<b>47,378</b>	170,184
Exchange differences arising on translation of subsidiaries, associated companies and joint ventures	28	<b>(11,364)</b>	(26,199)
Net gains not recognised in the profit and loss account		<b>222,957</b>	162,586
Profit for the year		<b>137,127</b>	53,610
Total recognised gains		<b>360,084</b>	216,196
Capital reserve on acquisition of additional interests in a subsidiary	28	–	108,682
Goodwill written off on acquisition of a subsidiary	28	–	(9,620)
Release of reserves upon disposal of subsidiaries	28	<b>9,520</b>	3,301
Release of goodwill upon impairment	28	<b>2,100</b>	153,384
		<b>371,704</b>	471,943