

Consolidated Statement of Recognised Gains and Losses

Year ended 31st July, 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Surplus/(deficit) on revaluation of investment properties	34	(658,638)	136,195
Share of surplus/(deficit) on revaluation of investment properties of associates	34	381	(6,318)
Share of deficit on revaluation of properties under development held for investment potential of associates	34	(36,449)	(11,691)
Share of capital reserve of associates	34	(3,757)	3,757
Exchange differences on translation of the financial statements of foreign entities, net	34	(65)	5,407
Net gains/(losses) not recognised in the profit and loss account		(698,528)	127,350
Net loss from ordinary activities attributable to shareholders		(1,941,508)	(1,196,182)
Total recognised gains and losses		(2,640,036)	(1,068,832)
Adjustment for goodwill arising on acquisition of additional interests in subsidiaries in prior year	34	—	53,663
		(2,640,036)	(1,015,169)
<p>In addition to the gains and losses detailed above, certain gains and losses arose since 31st July, 2001 as a result of a prior year adjustment arising from the changes in accounting policies summarised in note 3 to the financial statements, as follows:</p>			
For the year ended 31st July, 2002, as reported above		(2,640,036)	
Recognised losses arising from a prior year adjustment, relating to period prior to 1st August, 2000	13	(62,619)	
Total recognised gains and losses arising since the last annual report		(2,702,655)	