

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31 DECEMBER 2001

	Note	2001 HK\$'m	2000 HK\$'m (restated)
<b>Gains recognised directly in equity</b>			
Surplus on revaluation of premises	34	8,408	-
Surplus on revaluation of investment properties	34	3,159	-
(Loss)/gain on translation of accounts of overseas operations	34	(2)	3
Net gains not recognised in the consolidated profit and loss account		11,565	3
Profit attributable to shareholders	34	2,768	5,213
Total consolidated recognised gains and losses for the year		14,333	5,216