Solution:

(1)

At the income statement of 2012, it would show a capital loss (re-evaluation loss) of

€ 10,000. However, in income statement of 2013, it would show a re-evaluation profit of € 40,000.

(2)

At the income statement of 2012, it would show a capital gain (re-evaluation profit) of

€ 50,000. However, in income statement of 2013, it would show a re-evaluation loss of

€ 65,000.