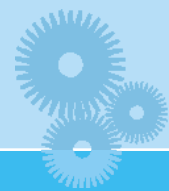


CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001



	Note	2001 HK\$'000	2000 HK\$'000
Exchange differences on translation of the financial statements of foreign entities not recognised in the consolidated profit and loss account	31	914	(21)
Net profit for the year attributable to shareholders		<u>6,763</u>	<u>23,879</u>
Total recognised gains and losses		7,677	23,858
Goodwill eliminated directly against consolidated reserves	31	<u>—</u>	<u>(191,703)</u>
		<u>7,677</u>	<u>(167,845)</u>
<p>In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of a prior year adjustment arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:</p>			
For the year ended 31 December 2001, as reported above		7,677	
Recognised gains and losses arising from the prior year adjustment relating to prior to 1 January 2000		<u>(49,402)</u>	
Total recognised gains and losses arising since the last annual report		<u>(41,725)</u>	