

CONSOLIDATED STATEMENT OF RECOGNIZED GAINS AND LOSSES

	12 months ended 31st December,	
	2001 (Unaudited)	2000 (Audited, restated)
	HK\$'000	HK\$'000
Exchange differences on translation of the financial statements of foreign subsidiaries	(6,079)	(4,924)
Profit for the period	14,453	29,481
Total recognised gains and losses	<u>8,374</u>	<u>24,557</u>
Effect of change in accounting policy - Write-off of advertising expenses on implementation of SSAP 29		(14,951)
Recognition of impairment loss of goodwill on implementation of SSAP 30 and SSAP 31		(16,559)
		<u>(31,510)</u>