

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2000

| | <i>Notes</i> | 2000 HK\$'000 | 1999 <i>HK\$'000</i> |
|--|--------------|--------------------------------|-------------------------|
| Exchange differences on translation of the financial statements of subsidiaries and an associate in Mainland China | 26 | 2,337 | 2,114 |
| Net profit attributable to shareholders | | | |
| – current year/prior year as previously stated | | 10,242 | 49,001 |
| – effect of retrospective change in accounting policy | 4 | <u>–</u> | <u>3,711</u> |
| | 26 | <u>10,242</u> | <u>52,712</u> |
| Total recognised gains related to the current year | | <u>12,579</u> | <u>54,826</u> |
| <i>Note on prior year adjustment</i> | | | |
| Total recognised gains related to the current year as above | | 12,579 | |
| Prior year adjustment | 4 | | |
| – given effect as to restatement of reserves brought forward at 1 January 1999 | | (12,435) | |
| – given effect as to restatement of 1999 profit and loss account | | <u>3,711</u> | |
| | | <u>(8,724)</u> | |
| Total recognised gains since the last annual report | | <u>3,855</u> | |