

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December, 2001

	2001	2000
	HK\$	HK\$
Net (loss) profit for the year	<u>(46,746,459)</u>	<u>30,668,410</u>
Prior period adjustment arising from the effect of change in accounting policies (see note 2)		
— increase in dividend reserve at 31st December, 2000		<u>9,000,000</u>