

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

for the year ended 31 December 2001

	The Group	
	2001 HK\$'000	2000 HK\$'000
Exchange differences on translation of financial statements of foreign subsidiaries	(198)	526
Net (losses)/gains not recognised in the profit and loss account	(198)	526
Realised revaluation reserves transferred to the profit and loss account	-	(88,248)
Net (loss)/profit for the year:		
- As previously reported	(35,665)	58,260
- Prior period adjustment arising from change in accounting policy for goodwill	-	(31,126)
- Net (loss)/profit for the year, as restated	(35,665)	27,134
Total Recognised Gains and Losses	(35,863)	(60,588)
Goodwill on consolidation previously eliminated against other reserves transferred to the profit and loss account on disposal of subsidiaries	-	76,596
	(35,863)	16,008

The notes on pages 38 to 67 form part of these financial statements.