Consolidated Statement of Recognised Gains and Losses For the year ended 31 December 2001

	Note	2001 US\$'000 (Note 27)	2001 HK\$'000	2000 HK\$'000
(Deficit)/surplus on revaluation of investment properties Exchange gain arising on translation of accounts of	21(a)	(220)	(1,718)	1,718
foreign subsidiaries	21(a)	65	509	1,071
Total (losses)/gains not recognised in the consolidated profit and loss account (Loss)/profit for the year Exchange deficit released upon liquidation of subsidiaries	21(a)	(155) (11,128) 11	(1,209) (86,799) <u>85</u>	2,789 114,046
Total recognised (losses)/gains		(11,272)	(87,923)	116,835

The notes on pages 24 to 54 form an integral part of these accounts.