

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001

	<i>Note</i>	2001 <b>HK\$'000</b>	2000 <i>HK\$'000</i> (Restated)
Exchange realignments on translation of the financial statements of foreign associates	31	<u>(476)</u>	<u>57</u>
Net gains/(losses) not recognised in the profit and loss account		<b>(476)</b>	57
Net profit/(loss) for the year attributable to shareholders:			
Current year/prior year (as previously reported)		<b>74,715</b>	(72,179)
Effect of retrospective changes in accounting policy		<u>—</u>	<u>8,312</u>
		<b>74,715</b>	(63,867)
Total recognised gains and losses		<b><u>74,239</u></b>	<b><u>(63,810)</u></b>
<p>In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:</p>			
<p>For the year ended 31 December 2001, as reported above</p>			
		<b>74,239</b>	
<p>Recognised gains and losses arising from prior year adjustments, relating to:</p>			
Year ended 31 December 2000		<b>8,312</b>	
Prior to 1 January 2000		<u>17,191</u>	
		<b>25,503</b>	
Total recognised gains and losses arising since the last annual report		<b><u>99,742</u></b>	