

# Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December 2001  
(Expressed in Hong Kong dollars)

		2001	2000
	<i>Note</i>	\$'000	restated \$'000
Deficits on revaluation of investments	23(a)(iii)	(44,983)	(34,230)
Revaluation surplus transferred to the profit and loss account on disposal of investments	23(a)(iii)	—	(43,693)
Revaluation deficit transferred to the profit and loss account on impairment of investments	23(a)(iii)	<u>32,767</u>	<u>48,248</u>
<b>Net movement in investment revaluation reserve</b>	23(a)(iii)	<b>(12,216)</b>	<b>(29,675)</b>
<b>Net profit for the year:</b>			
As previously reported			59,619
Prior period adjustment arising from changes in the accounting treatment relating to investments in associates	12		<u>261</u>
<b>Net profit for the year</b>	23(b)	<b><u>63,922</u></b>	<b><u>59,880</u></b>
		<b><u>51,706</u></b>	<b><u>30,205</u></b>
<b>Prior period adjustments</b>			
Prior period adjustment arising from changes in the accounting treatment relating to investments in associates adjusted against revenue reserves at 1 January	12 & 23(b)	(14,088)	(14,349)
Prior period adjustment arising from change in accounting policy for the treatment of dividends adjusted against revenue reserves at 1 January	12 & 23(b)	<u>9,582</u>	<u>19,164</u>

The notes on pages 32 to 68 form part of these financial statements.