

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December, 2001

	2001	2000
	<i>HK\$'000</i>	<i>HK\$'000</i> (as restated)
Exchange differences arising on translation of financial statements of overseas operations	(111,323)	(104,236)
Revaluation (deficit) surplus on investment properties	(214,511)	9,237
Revaluation deficit on investments in securities	(28,503)	(27,687)
Net loss not recognised in the consolidated income statement	(354,337)	(122,686)
Net profit for the year	35,939	50,792
Total recognised gains and losses for the year	(318,398)	(71,894)
Prior period adjustments arising from the effects of changes in accounting policies		
— increase in accumulated profits at 1st January, 2000		57,404
— increase in dividend reserve at 1st January, 2000		50,490
— decrease in capital reserve at 1st January, 2000		(237,709)
		(129,815)