

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

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

	<i>Note</i>	<b>2001</b> <b>\$'000</b>	2000 \$'000
Deficit on revaluation of investment property	15	(7,000)	(2,000)
Net change in exchange reserve	24	<u>(2,353)</u>	<u>(183)</u>
Net losses not recognised in the income statement		<u>(9,353)</u>	<u>(2,183)</u>
Net (loss) profit for the year			
— as previously reported		—	4,153
— prior year adjustment arising from change in accounting policy	2.d.(i)	<u>—</u>	<u>801</u>
Net (loss) profit for the year (2000 — as restated)		<u>(68,698)</u>	<u>4,954</u>
Total recognised (losses) and gains		<b>(78,051)</b>	2,771
Adjustment to negative goodwill due to subsequent adjustments to the net asset value of a subsidiary acquired in prior year	24	—	2,306
Write-back of negative goodwill on disposal of a subsidiary	24	<u>—</u>	<u>(28,072)</u>
		<u><b>(78,051)</b></u>	<u>(22,995)</u>