

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended December 31, 2001

	2001 HK\$	2000 HK\$
Exchange differences arising on translation of overseas subsidiaries and associates not recognised in the consolidated income statement	(74,730)	1,241,673
Net profit for the year	62,983,427	106,559,467
Total recognised gains and losses	62,908,697	107,801,140
Prior period adjustment arising from the effect of change in accounting policy on adoption of Statement of Standard Accounting Practice 9 (<i>see note 2</i>) – increase in dividend reserve at January 1		9,994,762