



Consolidated Statement of Recognised Gains and Losses

YEAR ENDED 31 DECEMBER 2001

	<i>Notes</i>	2001 HK\$'000	2000 HK\$'000
Deficit on revaluation of fixed assets	28	–	(15)
Surplus on revaluation of fixed assets and land use rights	28	–	2,777
Exchange differences on translation of the financial statements of foreign entities	28	–	1,550
Net gains not recognised in the profit and loss account		–	4,312
Net profit for the year attributable to shareholders		<u>20,061</u>	<u>4,739</u>
Total recognised gains and losses		<u><u>20,061</u></u>	<u><u>9,051</u></u>
<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>			
For the year ended 31 December 2001, as reported above		20,061	
Recognised gains and losses arising from prior year adjustments, relating to period prior to 1 January 2000		<u>(13,886)</u>	
Total recognised gains and losses arising since the last annual report		<u><u>6,175</u></u>	