

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the Year Ended 31st December 2001

	2001	2000
	HK\$'000	HK\$'000
		(As restated)
Exchange differences arising on translation of operations outside Hong Kong not recognised in the consolidated income statement	—	(521)
(Loss) profit for the year	(73,075)	12,451
Total recognised gains and losses	(73,075)	11,930
Prior period adjustments arising from the effects of changes in accounting policies on adoption of new/revised accounting policies (Note 2)		
— Increase in capital reserve at 1st January 2000		56,980
— Decrease in accumulated profits at 1st January 2000		(48,764)
		<u>8,216</u>