



CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31ST DECEMBER 2001

	Note	2001 HK\$	2000 HK\$
Share of post-acquisition reserves of associated companies and jointly controlled entities	22	395,932	536,433
Exchange differences arising on translation of the accounts of subsidiaries, associated companies and jointly controlled entities	22	3,000,307	(3,945,435)
Net gains/(losses) not recognised in the profit and loss account		3,396,239	(3,409,002)
Profit attributable to shareholders		64,790,162	58,378,974
<i>Less:</i>			
Realisation of land and buildings revaluation reserve upon disposal of land and buildings to the profit and loss account		—	(964,196)
<i>Add:</i>			
Reversal of goodwill previously written off to capital reserve	22	45,038,362	112,112
Realisation of warrant reserve upon lapse of warrants	22	22,207,108	—
Total recognised gains and losses		135,431,871	54,117,888
Goodwill eliminated directly against reserves	22	—	(18,552,569)
Negative goodwill on deemed acquisition of an associated company	22	—	943,068
		135,431,871	36,508,387
Cummulative effect of changes in accounting policy adopted on 1st January 2001			
Retained profits as at 1st January			
— effect of adopting SSAP 30	1(d) and 23	(16,696,112)	—