

# Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December	Note	<b>2001</b> <b>(HK\$'000)</b>	(Restated) 2000 (HK\$'000)
Capital reserve arising on acquisition of subsidiaries	17	—	247
Surplus on revaluation of investment properties	17	<b>11,125</b>	—
Reversal of deficit on revaluation of investment properties previously charged to profit and loss account	17	<b>(2,367)</b>	—
Exchange differences arising on translation of financial statements	17	<b>95</b>	423
<b>Net profit not recognised in the profit and loss account</b>		<b>8,853</b>	670
<b>Net profit for the year</b>		<b>276,304</b>	247,107
<b>Total recognised gains</b>		<b>285,157</b>	247,777
Effects of changes in accounting policies	1 (a)	—	206,736

The notes on pages 46 to 80 form an integral part of these financial statements. The Report of the Auditors is on page 40.