## Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December, 2001

	2001 HK\$'000	2000 HK\$'000 (note 1)
Exchange differences arising on translation of overseas operations Net profit for the year	4,238 18,688	- 73,209
Total recognised gains	22,926	73,209
Prior year adjustment arising from a change in accounting policy in respect of dividend recognition on adoption of Statement of Standard Accounting Practice 9 (Revised)  – Increase in accumulated profits at beginning of the year	21,500	