

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001

	<i>Note</i>	<b>2001</b> <b>HK\$'000</b>	2000 HK\$'000 (Restated)
Deficit on revaluation of investment properties	27	<u>(56,799)</u>	<u>(90,988)</u>
Net loss not recognised in the profit and loss account		(56,799)	(90,988)
Net profit/(loss) for the year attributable to shareholders:			
Current year/prior year (as previously reported)		20,419	(28,820)
Effect of retrospective changes in accounting policy		<u>—</u>	<u>4,752</u>
		<b>20,419</b>	<b>(24,068)</b>
Total recognised gains and losses		<b><u>(36,380)</u></b>	<b><u>(115,056)</u></b>
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:			
For the year ended 31 December 2001, as reported above		<b>(36,380)</b>	
Recognised gains and losses arising from prior year adjustments, relating to:			
Year ended 31 December 2000		4,752	
Prior to 1 January 2000		<u>1,499</u>	
		<b>6,251</b>	
Total recognised gains and losses arising since the last annual report		<b><u>(30,129)</u></b>	