

# Consolidated Statement of Recognised Gains and Losses

Year ended 31st December, 2001

	<i>Notes</i>	<b>2001</b> <b>HK\$'000</b>	2000 HK\$'000 (Restated)
Exchange differences on translation of the financial statements of foreign entities	29	<b>214</b>	(48)
Net gains/(losses) not recognised in the profit and loss account		<b>214</b>	(48)
Net profit/(loss) for the year attributable to shareholders			
As previously reported		<b>64</b>	7,005
Effect of retrospective changes in accounting policy	<i>13(b)</i>	—	(15,582)
As restated		<b>64</b>	(8,577)
Total recognised gains and losses		<b>278</b>	(8,625)
Goodwill eliminated directly against reserves	29		
As previously reported		—	(18,382)
Prior year adjustment		—	15,582
As restated		—	(2,800)
		<b>278</b>	(11,425)

In addition to the gains and losses detailed above, certain gains and losses arose since 31st December, 2000 as a result of a prior year adjustment arising from the change in an accounting policy summarised in note 2 to the financial statements, as follows:

For the year ended 31st December, 2001, as reported above	<b>278</b>
Recognised losses arising from a prior year adjustment, relating to year ended 31st December, 2000	<b>(15,582)</b>
Total recognised losses arising since the last annual report	<b>(15,304)</b>