

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December 2001

| | 2001 HK\$'000 | 2000 HK\$'000 (restated) |
|---|------------------|--------------------------------|
| Net (loss) profit and total recognised (losses) gains for the year | <u>(95,229)</u> | <u>804</u> |
| Prior period adjustments arising as a result of changes in accounting policies as set out in note 2: | | |
| Derecognition of liability in respect of the 1999 final dividend | | 19,213 |
| Restatement and recognition of goodwill arising on acquisitions as an asset | | 89,603 |
| Retrospective recognition of accumulated amortisation charges in respect of the goodwill recognised | | (15,124) |
| Retrospective recognition of income in respect of the negative goodwill recognised | | <u>796</u> |
| Net increase in retained profits for the year at 1 January 2000 | | <u>94,488</u> |