

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES YEAR ENDED 31 DECEMBER 2001

	Note	2001 HK\$'000	2000 HK\$'000 (Restated)
Surplus on revaluation of leasehold land and buildings not recognised in the consolidated profit and loss account	28	404	870
Net profit/(loss) from ordinary activities attributable to shareholders:			
Current/prior year (as previously reported)		(54,432)	41,924
Effect of retrospective change in accounting policy	28	—	(2,723)
		<u>(54,432)</u>	<u>39,201</u>
Total recognised gains and losses		<u>(54,028)</u>	<u>40,071</u>
In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of a prior year adjustment arising from the changes in accounting policy summarised in note 2 to the financial statements, as follows:			
For the year ended 31 December 2001, as reported above		(54,028)	
Recognised gains and losses arising from a prior year adjustment, relating to the year ended 31 December 2000		<u>(2,723)</u>	
Total recognised gains and losses arising since the last annual report		<u>(56,751)</u>	