

# Consolidated Statement of Recognised Gains and Losses

<b>For the year ended 31 December (HK'M)</b>	<b>2001</b>	<b>2000 (As restated)</b>
(Deficit) surplus arising on revaluation of investment properties	(5.6)	16.8
Exchange differences arising on translation of financial statements of overseas operations	(3.4)	(13.2)
Share of reserves of associates	0.1	4.1
Net (losses) gains not recognised in the income statement	(8.9)	7.7
Net profit (loss) for the year	52.3	(68.9)
Total recognised gains (losses)	43.4	(61.2)
Prior period adjustments arising from the effects of changes in accounting policies:		
Increase in other distributable reserve at 1 January 2000 as a result of a change in accounting policy relating to negative goodwill		20.4
Decrease in non-distribution reserve at 1 January 2000 as a result of change in accounting policy relating to negative goodwill		(20.4)
Decrease in other distributable reserve at 1 January 2000 as a result of provision made in respect of long service payments		(13.8)
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