

# Consolidated Statement of Recognised Gains and Losses

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		Year ended 31 December 2001	
	Notes	2001 HK\$'000	2000 HK\$'000 (Restated)
Surplus on revaluation of land and buildings	29	15,114	–
Deferred tax liability arising on revaluation of land and buildings	29	(5,547)	–
Exchange differences on translation of the financial statements of foreign entities	29	(1,956)	(1,936)
Net gains/(losses) not recognised in the consolidated profit and loss account		7,611	(1,936)
Net profit/(loss) from ordinary activities attributable to shareholders		(42,810)	36,390
Total recognised gains and losses		(35,199)	34,454
Goodwill eliminated directly against reserves	29		
As previously reported		–	(7,324)
Effect of retrospective changes in accounting policy		–	7,324
		–	–
Negative goodwill recognised in reserves	29		
As previously reported		–	100
Effect of retrospective changes in accounting policy		–	(100)
		–	–
		(35,199)	34,454
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		(35,199)	
Recognised gains and losses arising from prior year adjustments, relating to:			
Year ended 31 December 2000		7,224	
Prior to 1 January 2000		(6,246)	
		978	
Total recognised gains and losses arising since the last annual report		(34,221)	