

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001

	<i>Notes</i>	2001 <i>HK\$'000</i>	2000 <i>HK\$'000</i> (Restated)
Surplus/(deficit) on revaluation of a property	14, 26	(1,115)	1,900
Exchange differences on translation of the financial statements of overseas subsidiaries and associates	26	(37,919)	(47,417)
Exchange differences released on deemed disposal of an associate	26	922	—
Net losses not recognised in the profit and loss account		(38,112)	(45,517)
Net profit/(loss) from ordinary activities attributable to shareholders			
As previously stated		96,561	106,238
Effect of retrospective change in accounting policy	13	—	(418,029)
As restated		96,561	(311,791)
Total recognised gains and losses		58,449	(357,308)
Goodwill eliminated directly against reserves:			
As previously stated	26	—	(1,029,642)
Prior year adjustment	13, 26	—	418,029
As restated		—	(611,613)
		58,449	(968,921)
<p>In addition to the gains and losses detailed above, certain losses arose since 31 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:</p>			
For the year ended 31 December 2001, as reported above		58,449	—
Recognised loss arising from a prior year adjustment, relating to the year ended 31 December 2000	13	(418,029)	—
Total recognised losses arising since the last annual report		(359,580)	—