

# Consolidated Statement of Recognised Gains and Losses

Year ended 31st December 2001

	Note	2001 HK\$'000	2000 HK\$'000 (Restated)
Surplus on revaluation of land and buildings and construction-in-progress		<b>676</b>	–
Exchange difference on translation of a foreign subsidiary		<b>48</b>	–
Share of exchange reserve of an associate		<b>44</b>	–
<b>Net gains not recognised in the consolidated income statement</b>		<b>768</b>	–
<b>Net profit (loss) attributable to shareholders</b>			
As previously reported		<b>N/A</b>	92,557
Prior year adjustment	12(b)	<b>N/A</b>	(106,527)
Net profit (loss) attributable to shareholders (2000: As restated)		<b>113,613</b>	(13,970)
<b>Total recognised gains (losses)</b>		<b>114,381</b>	(13,970)
<b>Goodwill eliminated directly against reserves, less provision for impairment loss</b>		<b>–</b>	(40,520)
		<b>114,381</b>	(54,490)