

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st December, 2001

	2001 HK\$	2000 HK\$
Exchange differences arising from translation of overseas operations	3,683,555	(8,598,691)
Revaluation (deficit) surplus arising from revaluation of leasehold land and buildings	<u>(5,911,454)</u>	<u>5,961,003</u>
Net loss not recognised in the consolidated income statement	(2,227,899)	(2,637,688)
Net (loss) profit for the year	<u>(89,128,370)</u>	<u>6,315,206</u>
Net recognised (losses) gains for the year	<u>(91,356,269)</u>	<u>3,677,518</u>
Prior period adjustments arising from the effects of changes in accounting policies (Note 2)		
– increase in retained profits at 1st January, 2000		7,479,750
– decrease in capital reserve at 1st January, 2000		<u>(11,468,789)</u>
		<u>(3,989,039)</u>