

Consolidated Statement of Recognised Gains and Losses

Year ended 31 December 2001

	Notes	2001 HK\$'000	Period from 1 April 2000 to 31 December 2000 HK\$'000 (Restated)
Surplus on revaluation of investment property	33	—	200
Net profit/(loss) for the year/period attributable to shareholders:			
Current year/prior period (as previously reported)		(5,030)	10,663
Effect of retrospective changes in accounting policy	17	—	(1,133,556)
		(5,030)	(1,122,893)
Total recognised gains and losses		(5,030)	(1,122,693)
Goodwill eliminated directly against reserves:			
Current year/prior period (as previously reported)	33	—	(57,321)
Effect of retrospective changes in accounting policy	17	—	53,556
		(5,030)	(1,126,458)

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		(5,030)
Recognised gains and losses arising from prior year adjustments, relating to period ended 31 December 2000	17	(1,133,556)
Total recognised gains and losses arising since the last annual report		(1,138,586)