

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	12 months ended 31st December,	
	2001 (Unaudited)	2000 (Audited, restated)
	<i>HK\$'000</i>	<i>HK\$'000</i>
Deficit on revaluation of non-trading securities	(34,216)	(3,621)
Deficit on revaluation of properties	(454)	—
Exchange differences on translation of the financial statements of foreign subsidiaries	(15,900)	(62,046)
Share of unrealised holding loss in securities of an associate	—	(4,143)
Share of exchange translation reserve of an associate	(467)	—
Share of revaluation surplus on fixed assets of an associate	3,893	—
Profit for the period	<u>40,012</u>	<u>87,603</u>
Total recognised gains and losses	(7,132)	17,793
Goodwill adjustment arising out of change in fair value on acquisition of a subsidiary	45,219	—
Goodwill eliminated against reserves upon acquisition of interests in subsidiaries and associates	<u>—</u>	<u>(209,130)</u>
	<u>38,087</u>	<u>(191,337)</u>
Effect of change in accounting policy-		
Write-off of advertising expenses and know-how cost on implementation of SSAP 29		(3,439)
Recognition of impairment loss of goodwill on implementation of SSAP 30 and SSAP 31		<u>(25,554)</u>
		<u>(28,993)</u>