

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2000

	<i>Notes</i>	<b>2000</b> <b>HK\$'000</b>	1999 <i>HK\$'000</i>
Exchange differences on translation of the financial statements of subsidiaries and an associate in Mainland China	26	<b>2,337</b>	2,114
Net profit attributable to shareholders			
– current year/prior year as previously stated		<b>10,242</b>	49,001
– effect of retrospective change in accounting policy	4	<u>–</u>	<u>3,711</u>
	26	<u><b>10,242</b></u>	<u>52,712</u>
Total recognised gains related to the current year		<u><b>12,579</b></u>	<u>54,826</u>
 <i>Note on prior year adjustment</i>			
Total recognised gains related to the current year as above		<b>12,579</b>	
Prior year adjustment	4		
– given effect as to restatement of reserves brought forward at 1 January 1999		<b>(12,435)</b>	
– given effect as to restatement of 1999 profit and loss account		<u><b>3,711</b></u>	
		<u><b>(8,724)</b></u>	
Total recognised gains since the last annual report		<u><b>3,855</b></u>	