

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December, 2000

	Notes	2000 HK\$'000	1999 HK\$'000
Exchange differences on translation of the financial statements of foreign entities	30	(7,428)	4,776
Gain on exercise of warrants		<u>—</u>	<u>5</u>
Gain/(loss) not recognised in the consolidated profit and loss account		(7,428)	4,781
Net loss for the year attributable to shareholders		<u>(18,046)</u>	<u>(47,401)</u>
Total recognised gains and losses		(25,474)	(42,620)
Goodwill eliminated directly against reserves, net	30	<u>(17,074)</u>	<u>—</u>
		<u>(42,548)</u>	<u>(42,620)</u>