## Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December 2001 (Expressed in Hong Kong dollars)

	Note	2001 \$'000	2000 \$'000 (Restated – Notes 2 & 39)
Deficit on revaluation of investment properties	30	(2,695)	(10,441)
Net surplus on revaluation of long-term investments after provision for impairment in value	30	1,326	-
Exchange differences on translation of the financial statements of subsidiaries not denominated in Hong Kong dollars	30	(299)	88
Loss attributable to shareholders		(136,531)	(24,117)
		(138,199)	(34,470)
Net change in goodwill on acquisition of interests in associates and subsidiaries			(36,280)
		(138,199)	(70,750)
Cumulative effect of changes in accounting policy	2	-	(39,303)