

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

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

	<i>Note</i>	2001	2000
		<i>\$'000</i>	restated <i>\$'000</i>
Deficit on revaluation of properties	27(a)	—	(365,467)
Exchange differences on translation of the financial statements of foreign entities	27(a)	(239)	422
Net losses not recognised in the income statement		(239)	(365,045)
Net loss for the year:			
As previously reported			(204,560)
Prior year adjustment arising from change in accounting policy for goodwill	10		(473,061)
Net loss for the year (2000: as restated)		(197,696)	(677,621)
Total recognised losses		(197,935)	(1,042,666)

The notes on pages 27 to 65 form part of these financial statements.