



Consolidated Statement of Recognised Gains and Losses

YEAR ENDED 31 DECEMBER 2001

| | Note | 2001 HK\$'000 | 2000 HK\$'000 (Restated) |
|--|------|---------------------------|--------------------------------|
| Share of movements in reserves of associates | | 2,151 | 494 |
| Exchange differences on translation of the financial statements of foreign entities | 36 | <u>625</u> | <u>5,025</u> |
| Net gains not recognised in the profit and loss account | | 2,776 | 5,519 |
| Net loss for the year attributable to shareholders: | | | |
| Current year/prior year (as previously reported) | | (607,378) | (186,422) |
| Effect of retrospective changes in accounting policy | | <u>—</u> | <u>(71,980)</u> |
| | | <u>(607,378)</u> | <u>(258,402)</u> |
| Total recognised gains and losses | | <u><u>(604,602)</u></u> | <u><u>(252,883)</u></u> |
| <p>In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 3 to the financial statements, as follows:</p> | | | |
| For the year ended 31 December 2001, as reported above | | (604,602) | |
| Recognised gains and losses arising from prior year adjustments, relating to: | | | |
| Year ended 31 December 2000 | | (71,980) | |
| Prior to 1 January 2000 | | <u>(962,143)</u> | |
| Total recognised gains and losses since the last annual report | | <u><u>(1,638,725)</u></u> | |