CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31 December 2001

	Note	2001 HK\$′000	As restated (note 1(e)) 2000 HK\$'000
Loss for the year	22	(24,511)	(8,234)
Total recognised gains and losses		(24,511)	(8,234)
Goodwill eliminated directly against reserves			(185)
		(24,511)	(8,419)