

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001

	<i>Notes</i>	2001 HK\$'000	2000 <i>HK\$'000</i> (Restated)
Exchange differences on translation of the financial statements of foreign entities	32	<u>(8)</u>	<u>190</u>
Net gains/(losses) not recognised in the profit and loss account		(8)	190
Net loss for the year attributable to shareholders:	32		
Current year/prior year — as previously reported		(69,041)	(39,841)
Effect of retrospective changes in accounting policy		<u>—</u>	<u>(452,259)</u>
		(69,041)	(492,100)
Goodwill realised in the profit and loss account on disposal of subsidiaries	32	—	949
Exchange fluctuation reserve realised in the profit and loss accounts on disposal of subsidiaries	32	<u>—</u>	<u>1,867</u>
Total recognised gains and losses		(69,049)	(489,094)
Goodwill eliminated directly against reserves		<u>—</u>	<u>(85,000)</u>
		(69,049)	(574,094)
<p>In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of a prior year adjustment arising from the changes in accounting policies summarised in note 2 to these financial statements, as follows:</p>			
For the year ended 31 December 2001, as reported above		(69,049)	
Recognised losses arising from a prior year adjustment, relating to year ended 31 December 2000		<u>(452,259)</u>	
Total recognised gains and losses arising since the last annual report		(521,308)	