

3 I Consolidated Statement of Recognised Gains and Losses

For the year ended 31st December, 2001

		2001	As restated 2000
	<i>Note</i>	HK\$'000	<i>HK\$'000</i>
Exchange differences arising on translation of the financial statements of foreign subsidiaries, associated companies and jointly controlled company	21	11	4,116
Deficit on revaluation of investment properties	21	—	(274,508)
Net gains/(losses) not recognised in the profit and loss account		11	(270,392)
Loss for the year attributable to shareholders	21	(372,540)	(434,840)
<i>Less:</i> Realisation of exchange reserve upon disposal of a subsidiary to the profit and loss account	21	(1,690)	—
Total recognised losses		(374,219)	(705,232)
Impairment losses on goodwill previously eliminated against capital reserve		—	29,696
		(374,219)	(675,536)
Effect of adopting SSAP 31 and Interpretation 13 on opening retained profits at 1st January	1(c)&21	(29,696)	—