

## Consolidated Statement of Recognised Gains and Losses

For the year ended 31st December 2001

	<i>Notes</i>	<b>2001</b> <b>HK\$'000</b>	2000 HK\$'000 (Restated)
Exchange difference on translation of the accounts of foreign subsidiaries	26	<b>899</b>	(86)
Exchange difference arising on acquisition of additional interest in a subsidiary	26	<b>(56)</b>	—
Revaluation surplus released upon disposal of a property	26	—	(426)
Net loss for the year attributable to shareholders		<b>(138,404)</b>	(493,730)
Total recognised gains and losses		<b>(137,561)</b>	(494,242)
Cumulative effect of changes in accounting policy adopted 1st January 2001			
Accumulated losses 1st January			
Effect of adopting SSAP 29	1(e)(ii)	<b>(1,843)</b>	(982)