## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st December, 2001

|  |      | 2001         | 2000          |
|--|------|--------------|---------------|
|  | Note | HK\$         | HK\$          |
| Exchange differences on translation of the financial statements of foreign entities  | 31   | 916,902      | 4,082,407     |
| (Deficit)/surplus on the revaluation of trading rights in the Hong Kong Futures Exchange Limited and The Stock Exchange of Hong Kong Limited | 31   | (350,000)    | 8,850,000     |
| Gains not recognised in the consolidated   |      |              |               |
| profit and loss account  |      | 566,902      | 12,932,407    |
| Loss for the year attributable to shareholders   |      | (56,490,153) | (102,129,386) |
| Total recognised losses  |      | (55,923,251) | (89,196,979)  |

The notes on pages 26 to 65 form an integral part of these financial statements.