



Consolidated Statement of Recognised Gains and Losses

(YEAR ENDED 31 DECEMBER, 2001)

	<i>Note</i>	2001 HK\$'000	2000 HK\$'000 (Restated)
Exchange differences on translation of the financial statements of foreign entities	30	(2,405)	(2,400)
Net losses not recognised in the profit and loss account		(2,405)	(2,400)
Net loss for the year attributable to shareholders			
Current year/prior year (as previously reported)		(62,707)	(22,785)
Effect of retrospective changes in accounting policy		-	4,090
		(62,707)	(18,695)
Total recognised gains and losses		<u>(65,112)</u>	<u>(21,095)</u>
In addition to the gains and losses detailed above, certain gains and losses arose since 31 December 2000 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:			
For the year ended 31 December 2001, as reported above		(65,112)	
Recognised gains and losses arising from prior year adjustments, relating to:			
Year ended 31 December 2000		4,090	
Prior to 1 January 2000		(57,561)	
		(53,471)	
Total recognised gains and losses arising since the last annual report		<u>(118,583)</u>	