Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December 2001

	Note	2001 HK\$'000	As restated 2000 HK\$'000
Exchange differences arising on consolidation	22(a)	1,744	(1,085)
Net gains/(losses) not recognised in the consolidated income statement		1,744	(1,085)
Loss for the year	22(a)	(199,588)	(82,260)
Total recognised gains and losses		(197,844)	(83,345)
Cumulative effect of changes in accounting policy adopted 1 January 2001:			
Retained earnings effect of adopting SSAP 29		70,000	40,000

The notes on pages 27 to 60 form an integral part of these financial statements.