

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001

| | Notes | 2001 HK\$ | 2000 HK\$ (Restated) |
|--|-------|----------------------------|----------------------------|
| Share of movements in reserves of an associate | 26 | (8,815) | 1,966,888 |
| Exchange difference on translation of the financial statements of an associate | 26 | — | 470,041 |
| Net gains/(losses) not recognised in the profit and loss account | | (8,815) | 2,436,929 |
| Net loss for the year attributable to shareholders: | | | |
| Current year/prior year (as previously reported) | | (70,485,490) | (13,985,214) |
| Effect of retrospective changes in accounting policy | | — | (892,900) |
| | | (70,485,490) | (14,878,114) |
| Total recognised gains and losses | | <u>(70,494,305)</u> | <u>(12,441,185)</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 3 to the financial statements as follows: | | | |
| For the year ended 31 December 2001, as reported above | | (70,494,305) | |
| Recognised gains and losses arising from prior year adjustments as detailed in note 5 to the financial statements, relating to: | | | |
| Year ended 31 December 2000 | | (892,900) | |
| Prior to 1 January 2000 | | (1,785,800) | |
| | | <u>(2,678,700)</u> | |
| Total recognised gains and losses since the last annual report | | <u>(73,173,005)</u> | |