

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 December 2001

	Note	2001 HK\$'000	2000 HK\$'000 (Restated)
Exchange differences on translation of the financial statements of foreign entities not recognised in the consolidated profit and loss account	31	(786)	291
Net loss from ordinary activities attributable to shareholders:			
Current year/prior year (as previously reported)		(183,583)	(46,243)
Effect of retrospective changes in accounting policy	31	–	(790,547)
		(183,583)	(836,790)
Total recognised gains and losses		(184,369)	(836,499)
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		(184,369)	
Recognised gains and losses arising from prior year adjustments, relating to:			
Year ended 31 December 2000		(790,547)	
Prior to 1 January 2000		(8,300)	
		(798,847)	
Total recognised gains and losses arising since the last annual report		(983,216)	