

# Consolidated Statement of Recognised Gains and Losses

Year ended 31st December, 2001

	Notes	2001 HK\$'000	2000 HK\$'000 (Restated)
Exchange realignments on translation of the financial statements of foreign subsidiaries and associates, net	33	<u>(1,356)</u>	<u>836</u>
Net gains/(losses) not recognised in the profit and loss account		(1,356)	836
Net loss for the year attributable to shareholders:			
Current year/prior year (as previously reported)		(181,688)	(305,650)
Effect of retrospective changes in accounting policy	4	<u>—</u>	<u>(823,055)</u>
		<u>(181,688)</u>	<u>(1,128,705)</u>
Total recognised gains and losses		<u>(183,044)</u>	<u>(1,127,869)</u>
<p>In addition to the gains and losses detailed above, certain losses arose since 31st December, 2000 as a result of a prior year adjustment arising from the changes in accounting policies summarised in note 4 to the financial statements, details of which are set out as follows:</p>			
For the year ended 31st December, 2001, as reported above		(183,044)	
Recognised losses arising from a prior year adjustment, relating to the year ended 31st December, 2000	4	<u>(823,055)</u>	
Total recognised losses arising since the last annual report		<u>(1,006,099)</u>	