

## Consolidated Statement of Recognised Gains and Losses

For the year ended 31 December 2001

(Expressed in Hong Kong dollars)

	Note	2001 \$'000	2000 \$'000 (Restated - Notes 2 & 43)
Changes in special reserve arising from placement of warrants by a subsidiary	34	—	46,983
Net surplus (deficit) on revaluation of long-term investments after provision for impairment in value	34	<b>2,758</b>	(7,571)
Exchange differences on translation of the financial statements of subsidiaries not denominated in Hong Kong dollars	34	<b>(1,187)</b>	562
Loss attributable to shareholders		<b>(187,031)</b>	(68,941)
		<b>(185,460)</b>	(28,967)
Net change in goodwill on acquisition of subsidiaries and an associate		—	(31,396)
		<b>(185,460)</b>	(60,363)
Cumulative effect of changes in accounting policies		—	(79,235)