

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31ST MARCH, 2002

	2002 <i>HK\$'000</i>	2001 <i>HK\$'000</i> as restated <i>(see note 3)</i>
Exchange differences arising from translation of overseas operations	(173)	775
Surplus on revaluation of investment properties	–	450
Share of translation reserve of associates	<u>42,247</u>	<u>(13,734)</u>
Net gains (losses) not recognised in the income statement	42,074	(12,509)
Loss for the year	<u>(289,310)</u>	<u>(612,413)</u>
Total recognised losses	(247,236)	(624,922)
Negative goodwill arising on acquisition of interests in subsidiaries	–	698
Negative goodwill arising on acquisition of interests in associates	–	188,524
Share of goodwill reserve of associates	<u>62,218</u>	<u>54,670</u>
	<u>(185,018)</u>	<u>(381,030)</u>
Prior period adjustments arising from the effects of changes in accounting policies (<i>note 3</i>)		
– Increase in accumulated losses at 1st April, 2000		(48,080)
– Increase in goodwill reserve at 1st April, 2000		<u>48,080</u>
		<u>–</u>