

Consolidated Statement of Recognised Gains and Losses

for the year ended 31st March, 2001

| | 2001 HK\$'000 | 2000 HK\$'000 (Restated) |
|---|-------------------------|--------------------------------|
| Exchange differences arising on translation of financial statements of subsidiaries not recognised in consolidated income statement | – | (268) |
| Net loss for the year | <u>(156,418)</u> | <u>(24,495)</u> |
| Total recognised gains and losses | <u><u>(156,418)</u></u> | <u><u>(24,763)</u></u> |
| Effect of changes in accounting policy on adoption of SSAP 30 – Increase in reserves at beginning of the year | <u>–</u> | <u>15,032</u> |