

Consolidated Statement of Recognised Gains and Losses

Period from 1 April 2000 to 30 September 2001

	<i>Notes</i>	Period from 1 April 2000 to 30 September 2001 HK\$'000	Year ended 31 March 2000 HK\$'000
Exchange differences on translation of the financial statements of foreign entities	31	<u>116</u>	<u>(3,965)</u>
Net gains/(losses) not recognised in the profit and loss account		116	(3,965)
Net loss for the period/year attributable to shareholders		<u>(12,724)</u>	<u>(41,287)</u>
Total recognised gains and losses		(12,608)	(45,252)
Goodwill eliminated directly against capital reserve	31	<u>(2,007)</u>	<u>–</u>
		<u>(14,615)</u>	<u>(45,252)</u>
Note on prior year adjustment			
Total recognised gains and losses related to the current period as above		(12,608)	
Prior year adjustment – given effect as to restatement of accumulated losses brought forward at 1 April 1999		<u>(42,945)</u>	
Total recognised gains and losses since the last annual report		<u>(55,553)</u>	