

## Consolidated Statement of Recognised Gains and Losses

Year ended 31st March, 2002

	<b>2002</b>	<b>2001</b>
	<i>HK\$</i>	<i>HK\$</i>
		(Restated)
Surplus on revaluation of properties	196,412	269,446
Share of exchange reserve of foreign subsidiaries	–	(2,381,283)
Share of reserves of associates	(46,661)	541,370
Exchange differences on translation of the financial statements of foreign subsidiaries	13,961	–
	<hr/>	<hr/>
<b>Net gains (losses) not recognised in the income statement</b>	<b>163,712</b>	<b>(1,570,467)</b>
	<hr/>	<hr/>
<b>Net profit (loss) attributable to shareholders</b>		
As previously reported	N/A	(44,029,797)
Prior year adjustment	N/A	(73,053,180)
	<hr/>	<hr/>
Net profit (loss) attributable to shareholders <i>(2001: As restated)</i>	8,800,269	(117,082,977)
	<hr/>	<hr/>
Asset revaluation and exchange reserves released on disposals of properties and property based investments	(13,645,896)	–
Goodwill released on deemed disposal of shares in an associate	–	3,608,166
Provision for impairment loss of goodwill	–	73,053,180
Others	89,147	–
	<hr/>	<hr/>
	<b>(13,556,749)</b>	<b>76,661,346</b>
	<hr/>	<hr/>
<b>Total recognised gains and losses</b>	<b>(4,592,768)</b>	<b>(41,992,098)</b>
	<hr/>	<hr/>
Goodwill eliminated directly against reserves	–	(89,147)
	<hr/>	<hr/>
	<b>(4,592,768)</b>	<b>(42,081,245)</b>
	<hr/> <hr/>	<hr/> <hr/>