



CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

| | Notes | 2002 HK\$'000 | 2001 HK\$'000 (Restated) |
|--|--------|------------------------|--------------------------------|
| Surplus on revaluation of fixed assets | 13, 30 | – | 6,080 |
| Exchange realignments on translation of the financial statements of foreign subsidiaries and associates, net | 30 | <u>(147)</u> | <u>494</u> |
| Net gains/(losses) not recognised in the profit and loss account | | (147) | 6,574 |
| Net profit/(loss) for the year attributable to shareholders: | | | |
| Current year/prior year (as previously reported) | 30 | 7,804 | 13,407 |
| Effect of retrospective changes in accounting policy | 4 | <u>–</u> | <u>(67,541)</u> |
| | | 7,804 | <u>(54,134)</u> |
| Total recognised gains and losses | | 7,657 | (47,560) |
| Goodwill eliminated directly against consolidated reserves | 30 | – | (60,971) |
| Effect of retrospective changes in accounting policy | | <u>–</u> | <u>47,591</u> |
| | | – | <u>(13,380)</u> |
| Capital reserve credited directly to consolidated reserves | 30 | <u>–</u> | <u>231</u> |
| | | 7,657 | <u>(60,709)</u> |
| <p>In addition to the gains and losses detailed above, certain losses arose since 31 March 2001 as a result of a prior year adjustment arising from changes in accounting policies as summarised in note 4 to the financial statements, details of which are set out as follows:</p> | | | |
| For the year ended 31 March 2002, as reported above | | 7,657 | |
| Recognised gains and losses arising from a prior year adjustment, relating to the year ended 31 March 2001 | | <u>(67,541)</u> | |
| Total recognised gains and losses arising since the last annual report | | <u>(59,884)</u> | |