

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March 2002

	<i>Notes</i>	2002 HK\$'000	2001 HK\$'000
Net exchange losses arising on translation of overseas subsidiaries' financial statements			
– not recognised in the consolidated profit and loss account	20	(152)	(194)
(Loss)/profit attributable to shareholders			
– current year/prior year as previously reported		(4,735)	93,455
– prior year adjustment upon adoption of SSAP 29		–	17,500
(Loss)/profit attributable to shareholders			
– current year/prior year as restated		(4,735)	110,955
Total recognised (losses)/gains		(4,887)	110,761
Reversal of goodwill previously taken to reserve upon disposal of a subsidiary	20	–	74
Release of exchange reserve upon disposal of a subsidiary	20	–	943
		<u>(4,887)</u>	<u>111,778</u>
Cumulative effect of changes in accounting policy adopted on 1st April 2001:			
Accumulated losses at 1st April			
– effect of adopting SSAP 29	20	(27,500)	(45,000)
Publishing titles revaluation reserve at 1st April			
– effect of adopting SSAP 29	20	(600,000)	(600,000)
		<u>(627,500)</u>	<u>(645,000)</u>