

Consolidated Statement of Recognised Gains and Losses

Year ended 31 March 2002

	Notes	2002 HK\$'000	2001 HK\$'000 (Restated)
Deficit on revaluation of leasehold land and buildings	28	(749)	(148)
Effect of foreign exchange rates changes, net		-	(352)
Share of reserves of a jointly-controlled entity	28	138	55
Net losses not recognised in the profit and loss account		(611)	(445)
Net loss from ordinary activities attributable to shareholders:			
Current year/prior years (as previously reported)		(96,207)	(304,373)
Effect of retrospective change in accounting policy		-	(15,711)
		(96,207)	(320,084)
Total recognised gains and losses		(96,818)	(320,529)
<p>In addition to the gains and losses detailed above, certain gains and losses arose since 31 March 2001 as a result of a prior year adjustment arising from the change in accounting policy as detailed in note 5 to the financial statements, as follows:</p>			
For the year ended 31 March 2002, as reported above		(96,818)	
Recognised gains and losses arising from prior year adjustments relating to the year ended 31 March 2001		(15,711)	
Total recognised gains and losses arising since the last annual report		(112,529)	