

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March 2002

	Note	2002 HK\$'000	As restated 2001 HK\$'000
Revaluation deficit on investment properties	22	(4,124)	(350)
Revaluation deficit on other properties	22	<u>(829)</u>	<u>(2,500)</u>
Net losses not recognised in the profit and loss account		(4,953)	(2,850)
Loss for the year		<u>(99,763)</u>	<u>(8,600)</u>
Total recognised gains and losses		<u><u>(104,716)</u></u>	<u><u>(11,450)</u></u>
Prior year adjustments arising from the effect of change in accounting policies:	1(k)		
— increase in contributed surplus at 1st April 2001		9,798	—
— increase in accumulated losses at 1st April 2001		<u>(9,798)</u>	—
		<u>—</u>	<u>—</u>