

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March, 2002

	<b>2002</b>	2001
	<b>HK\$'000</b>	HK\$'000
Share of exchange reserve of associates attributable to the Group	<b>12</b>	(4,354)
Exchange differences arising on translation of financial statements denominated in foreign currencies	<b>928</b>	2,890
Net gains/(losses) not recognised in the consolidated income statement	<b>940</b>	(1,464)
Net profit/(loss) for the year	<b>10,295</b>	(105,028)
Total recognised gains/(losses)	<b>11,235</b>	(106,492)
Goodwill eliminated directly against reserves on acquisition of subsidiaries	-	(415)
Capital reserve arising from acquisitions of subsidiaries and associates	-	19,923
Share of capital reserve of associates attributable to the Group	-	6,167
	<b>11,235</b>	(80,817)