

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31 March 2002

(Expressed in Hong Kong dollars)

	<i>Note</i>	2002 \$'000	2001 \$'000 (restated)
<b>Net loss for the year:</b>			
As previously reported			(433,402)
Prior period adjustment arising from change in accounting policy for goodwill	<i>13(b)</i>		<u>(311,096)</u>
<b>Net loss for the year (2001: as restated) and total recognised losses</b>		<u><b>(364,875)</b></u>	<u><b>(744,498)</b></u>
<b>Movements of goodwill:</b>			
Goodwill arising on acquisition of subsidiaries and associate taken directly to reserves		—	(6,880)
Goodwill realised on disposal of subsidiaries included in the profit and loss account		<u>—</u>	<u>12,284</u>
As previously reported		—	5,404
Prior period adjustment arising from change in accounting policy for goodwill	<i>13(c)</i>	<u>—</u>	<u>(5,404)</u>
		<u>—</u>	<u>—</u>
		<u><b>(364,875)</b></u>	<u><b>(744,498)</b></u>
<b>Prior period adjustment arising from change in accounting policy for goodwill</b>			
— adjustment against accumulated losses as at 1 April 2000	<i>13(c) &amp; 24</i>	<u>—</u>	<u>408,285</u>

The notes on pages 23 to 60 form part of these financial statements.