

## Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March 2002

	Note	2002 HK\$'000	2001 HK\$'000
Revaluation deficit on investment properties	21	<b>(7,845)</b>	(102,580)
Exchange differences arising on translation of a subsidiary	21	<b>(3,800)</b>	(3,825)
Share of post-acquisition reserve movements of associated companies	21	<b>(85,672)</b>	(10,831)
Reserves released upon reclassification of an associated company	21	—	(132,467)
Net losses not recognised in the consolidated profit and loss account		<b>(97,317)</b>	(249,703)
Loss attributable to shareholders	21	<b>(183,458)</b>	(274,743)
Less: Revaluation reserves realised upon disposal of properties	21	<b>(11,170)</b>	(32,557)
Total recognised losses		<b>(291,945)</b>	(557,003)
Goodwill arising on acquisition of subsidiaries	21	—	(250)
Reserve released upon disposal of a subsidiary	21	<b>978</b>	—
		<b><u>(290,967)</u></b>	<b><u>(557,253)</u></b>