

Consolidated Statement of Recognised Gains and Losses

Year ended 31 March 2002

| | Note | 2002 HK\$'000 | 2001 HK\$'000 (Restated) |
|--|------|--------------------|--------------------------------|
| Exchange differences on translation of the financial statements of foreign entities not recognised in the profit and loss account | 33 | (2,189) | 2,123 |
| Net loss from ordinary activities attributable to shareholders: | | | |
| Current year/prior year (as previously reported) | | (282,617) | (118,137) |
| Effect of retrospective changes in accounting policy | 33 | – | (2,051,830) |
| | | (282,617) | (2,169,967) |
| Total recognised gains and losses | | (284,806) | (2,167,844) |
| Goodwill arising on acquisitions eliminated directly against consolidated reserves | 33 | – | (110,530) |
| | | (284,806) | (2,278,374) |
| In addition to the gains and losses detailed above, certain gains and losses arose since 31 March 2001 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 3 to the financial statements, as follows: | | | |
| For the year ended 31 March 2002, as reported above | | (284,806) | |
| Recognised gains and losses arising from prior year adjustments, relating to the year ended 31 March 2001 | | (2,051,830) | |
| Total recognised gains and losses arising since the last annual report | | (2,336,636) | |