

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March, 2002

	2002 HK\$'000	2001 HK\$'000 <i>(restated)</i>
Revaluation increase on investments in securities	521	—
Share of translation reserve (decrease)		
increase of associates	(89)	884
Share of revaluation decrease on investment		
properties of associates	—	(142)
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Net gains not recognised in		
the consolidated income statement	432	742
(Loss) profit attributable to shareholders	(255,158)	86,755
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Total net recognised (losses) gains	<u>(254,726)</u>	<u>87,497</u>
Prior period adjustments arising from the effects of changes in accounting policies (<i>see note 4</i>):		
Increase in accumulated profits at 1st April, 2000		12,243
Increase in dividend reserve at 1st April, 2000		24,172
Decrease in capital reserve at 1st April, 2000		(8,637)
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		<u>27,778</u>