## Consolidated Statement of Recognised Gains and Losses For the year ended 31st March, 2002

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