

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March, 2002

	2002 HK\$'000	2001 HK\$'000 (restated)
Deficit arising from revaluation of an investment property not recognised in the income statement	—	(406)
Loss attributable to shareholders	(120,315)	(57,000)
Total recognised losses	<u>(120,315)</u>	<u>(57,406)</u>
Prior period adjustments arising from the effects of changes in accounting policies (see note 4):		
– the restatement of goodwill arising from acquisition of subsidiaries as an asset and retrospective recognition of accumulated amortisation:		
– Increase in goodwill reserve		84,573
– Increase in deficit		(84,573)
– the restatement of negative goodwill arising from acquisition of subsidiaries as a deduction from assets with retrospective release in income:		
– Decrease in capital reserve		(5,522)
– Decrease in deficit		5,522
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