

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31 March 2002

	2002 HK\$'000	2001 HK\$'000
Exchange differences arising on translation of overseas subsidiaries not recognised in the consolidated income statement	–	(92)
Net loss for the year	<u>(392,036)</u>	<u>(137,958)</u>
Total net recognised losses	<u>(392,036)</u>	<u>(138,050)</u>
Prior period adjustment arising from the effect of change in accounting policy (see note 5)		
– Increase in dividend reserve at 1 April 2000		<u>7,360</u>