

Consolidated Statement of Recognised Gains and Losses

For the year ended 30th April 2002

| | 2002 HK\$'000 | 2001 HK\$'000 |
|---|------------------|------------------|
| Share of reserve movements of associates | – | (6,771) |
| Exchange differences arising on translation of subsidiaries, associates and jointly controlled entities | (46) | 1,405 |
| | <hr/> | <hr/> |
| Net losses not recognised in the profit and loss account | (46) | (5,366) |
| Loss attributable to shareholders | (179,698) | (774,688) |
| Realisation of reserves/capital reserve upon reclassification of subsidiaries and an associate to short term listed investments | – | (141,158) |
| | <hr/> | <hr/> |
| Total recognised losses | <u>(179,744)</u> | <u>(921,212)</u> |