

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 30 June 2002  
(Expressed in Hong Kong dollars)

	Notes	2002 \$'000	2001 \$'000
Exchange differences arising on translation of the financial statements of subsidiaries outside Hong Kong	22(a)	1	97
<b>Net gains not recognised in the income statement</b>		<b>1</b>	<b>97</b>
Loss for the year		<b>(38,856)</b>	<b>(26,150)</b>
<b>Total recognised losses</b>		<b>(38,855)</b>	<b>(26,053)</b>
Movement of goodwill taken directly from/(to) reserves	22(a)	<b>10,798</b>	<b>(10,798)</b>
		<b>(28,057)</b>	<b>(36,851)</b>

The notes on pages 22 to 53 form part of these financial statements.