

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 30 June 2002

	Note	2002 HK\$'000	2001 Restated HK\$'000
Net surplus/(deficit) on revaluation of non-trading investments	25	28,002	(1,639,478)
Interest on mandatorily convertible bonds	25	(49,149)	(58,979)
Net losses not recognised in the consolidated profit and loss account		(21,147)	(1,698,457)
Loss for the year		(148,364)	(94,079)
Total recognised losses		(169,511)	(1,792,536)
Goodwill eliminated directly against reserves	25	-	(447)
Release of reserves upon disposal of associated companies, jointly controlled entities and a subsidiary	25		
Company and subsidiaries		(34,245)	395,792
A jointly controlled entity		-	976
		(203,756)	(1,396,215)
Cumulative effect of change in accounting policy to retained profit brought forward as at 1 July 2001			(109,145)