

# CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended 31st March 2002

	Note	2002 HK\$	2001 (Restated) HK\$
Loss for the year			
– as previously reported	21	(45,708,741)	(81,169,079)
– effect of adopting SSAP 31	2(b)	–	(175,571,532)
– as restated		(45,708,741)	(256,740,611)
Exchange differences arising on translation of subsidiaries	21	141,334	(108,234)
Total recognised losses		(45,567,407)	(256,848,845)
Realisation of capital reserve on disposal of investment securities	21	(2,783,845)	–
Goodwill on acquisition of subsidiaries	21	–	(1,689,808)
Realisation of goodwill on deemed disposal of a subsidiary	21	–	5,748,089
Impairment of goodwill included in capital reserve now transferred from capital reserve to accumulated losses	2(b)	–	181,319,621
Reversal of goodwill previously included in capital reserve realised on deemed disposal of a subsidiary	2(b)	–	(5,748,089)
		(48,351,252)	(77,219,032)
Prior year adjustments arising from the effects of changes in accounting policies	2(b)		
– increase in accumulated losses in 1st April 2001		175,571,532	–
– decrease in capital reserve at 1st April 2001		175,571,532	–
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