

## Consolidated Statement of Recognised Gains and Losses

For the year ended 31 March 2002

	<i>Note</i>	<b>2002 HK\$'000</b>	2001 HK\$'000
Exchange difference on translation of the accounts of foreign entities	23	<u>(1,444)</u>	<u>(3,525)</u>
<b>Net losses not recognised in the profit and loss account</b>		<b>(1,444)</b>	(3,525)
Net (loss)/profit for the year		<u>(32,416)</u>	<u>8,673</u>
<b>Total recognised gains and losses</b>		<u><b>(33,860)</b></u>	<u>5,148</u>
Prior period adjustments against the following reserves arising from the change in accounting policy in respect of goodwill ( <i>note 10(ii)</i> ):			
– retained profits	23		<u>(184,854)</u>
– contributed surplus	23		<u>190,739</u>
– capital reserves	23		<u>(5,885)</u>
Opening balance adjustment against retained profits arising from the change in accounting policy in respect of long service payments ( <i>note 10(iii)</i> )	23	<u><b>(3,328)</b></u>	

The notes on pages 25 to 57 form part of these accounts.