

**CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES**

For the year ended 31 March 2002

|  | 2002<br>HK\$'000 | 2001<br>HK\$'000 |
|--|------------------|------------------|
| Net (loss) profit for the year   | (73,404)         | 34,116           |
| Elimination against reserves of goodwill arising<br>on acquisition of the securities margin financing business | —                | (13,950)         |
|  | <u>(73,404)</u>  | <u>20,166</u>    |