

Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March, 2002

	<i>Note</i>	2002 <i>HK\$'000</i>	2001 <i>HK\$'000</i> <i>(Restated)</i>
Revaluation (deficit)/surplus on investment properties	24	(27,502)	29,352
Exchange differences arising on translation of the accounts of subsidiaries and associated companies	24	(767)	(4,558)
Realisation of (capital reserve)/goodwill of an associated company	24	<u>(28)</u>	<u>341</u>
Net (losses)/gains not recognised in the consolidated profit and loss account		----- (28,297)	----- 25,135
Loss for the year	24	(19,505)	(115,309)
Realised investment properties revaluation and exchange reserves on disposal of properties	24	<u>(1,171)</u>	<u>—</u>
		----- (20,676)	----- (115,309)
Total recognised losses		(48,973)	(90,174)
Realised capital reserve on deemed partial disposal of a subsidiary	24	(30,929)	(1,287)
Realised goodwill on deemed partial disposal of an associated company	24	—	2,287
Goodwill on acquisition of a subsidiary	24	—	(56)
Impairment loss of goodwill	24	<u>2,377</u>	<u>46,337</u>
		<u><u>(77,525)</u></u>	<u><u>(42,893)</u></u>