

# Consolidated Statement of Recognised Gains and Losses

For the year ended 31st March, 2002

|  | <b>2002</b><br><b>HK\$'000</b> | 2001<br>HK\$'000<br>(restated) |
|--|--------------------------------|--------------------------------|
| Exchange difference arising on translation of financial statements of foreign subsidiaries not recognised in the consolidated income statement | <b>(188)</b>                   | 40                             |
| (Loss) profit attributable to shareholders   | <b>(32,954)</b>                | 32,621                         |
| Total net recognised (losses) gains for the year   | <b><u>(33,142)</u></b>         | <b><u>32,661</u></b>           |
| Prior period adjustment arising from the effect of change in accounting policy in goodwill (see note 2):                                       |                                |                                |
| Increase in accumulated losses at 1st April, 2000  |                                | (1,345)                        |
| Increase in goodwill at 1st April, 2000  |                                | <u>1,345</u>                   |
|  |                                | <b><u>—</u></b>                |