

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

	Notes	2002 HK\$'000	2001 HK\$'000 (Restated)
Net loss for the year attributable to shareholders:			
Current year/prior year (as previously reported)	29	(35,322)	(35,419)
Effect of retrospective changes in accounting policy		—	(23,726)
Total recognised gains and losses		(35,322)	(59,145)
Goodwill eliminated directly against reserves	29	—	(12,680)
		<u>(35,322)</u>	<u>(71,825)</u>
In addition to the gains and losses detailed above, certain gains and losses arose since 31 March 2001 as a result of prior year adjustments arising from the changes in accounting policies summarised in note 2 to the financial statements, as follows:			
For the year ended 31 March 2002, as reported above		(35,322)	
Recognised gains and losses arising from prior year adjustment, relating to year ended 31 March 2001		<u>(23,726)</u>	
Total recognised gains and losses arising since the last annual report		<u>(59,048)</u>	