

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the fifteen months ended 30th June, 2002

	1/4/2001 to 30/6/2002 <i>HK\$'000</i>	1/4/2000 to 31/3/2001 (Restated) <i>HK\$'000</i>
Exchange differences arising on translation of overseas operations not recognised in the income statement	3,256	(465)
Net loss for the period/year	(54,911)	(84,099)
Total recognised losses	(51,655)	(84,564)
Prior period adjustments arising from the effects of changes in accounting policies (<i>see Note 2</i>)		
– Increase in accumulated losses at 1st April, 2000		(19,836)
– Decrease in goodwill reserve at 1st April, 2000		56,834
		36,998