

Consolidated Statement of Recognised Gains and Losses

Year ended 30 June 2002

	<i>Notes</i>	2002 HK\$'000	2001 HK\$'000 (Restated)
Exchange gains/(losses) on translation of the financial statements of foreign entities not recognised in the profit and loss account	25	945	(3,790)
Net loss from ordinary activities attributable to shareholders:			
Current year/prior year as previously reported		(86,398)	(62,774)
Effect of retrospective changes in accounting policy	4	—	(11,000)
		(86,398)	(73,774)
Total recognised gains and losses		(85,453)	(77,564)
Goodwill eliminated directly against reserves	25	—	(23,698)
		(85,453)	(101,262)
Note on prior year adjustments:			
Given effect as to restatement of 2001 profit and loss account		(11,000)	
Given effect as to restatement of reserves brought forward at 1 July 2000		(93,224)	
		(104,224)	