

Consolidated Statement of Recognised Gains and Losses

	<i>Note</i>	2002 HK\$'000	2001 HK\$'000
Net loss for the year		(138,563)	(166,318)
Share of an associate's investment revaluation reserve not recognised in income statement	30	<u>(9,786)</u>	<u>–</u>
Total recognised losses		<u><u>(148,349)</u></u>	<u><u>(166,318)</u></u>
Prior year adjustment arising from changes in accounting policies in respect of:			
Dividend recognition on adoption of Statement of Standard Accounting Practice 9 (<i>Revised</i>)			
– Increase in retained profits at 1st August, 2000			<u><u>20,724</u></u>
Impairment of assets on adoption of statement of standard Accounting Practice 31			
– Increase in deficit at 31st July, 2001			<u><u>49,726</u></u>