

Consolidated Statement of Recognised Gains and Losses

for the year ended 30th September, 2002

	Note	2002 HK\$'000	As restated (notes 1(d) and (t)) 2001 HK\$'000
Deficit on revaluation of investment securities	22	—	(10,918)
Exchange differences arising on translation of subsidiaries and a jointly controlled entity	22	8	188
Net gains/(losses) not recognised in the consolidated profit and loss account		8	(10,730)
(Loss)/Profit for the year	22	(234,593)	355,082
Investment revaluation reserve transferred to the consolidated profit and loss account upon impairment of investment securities	22	418	21,803
Total recognised losses and gains		(234,167)	366,155
Goodwill eliminated directly against reserves	22	—	(672)
Effect of the adoption of new accounting standards	1(d)	—	120,226
		(234,167)	485,709