

Consolidated Statement of Recognised Gains and Losses

For the year ended 31 March 2002

| | <i>Note</i> | 2002 HK\$'000 | 2001 HK\$'000 (Restated) |
|---|-------------|------------------|--------------------------------|
| Exchange differences arising on translation of the accounts of overseas subsidiaries | 27 | 2 | 226 |
| Loss for the year | 27 | | |
| Current year/prior year as previously reported | | (101,364) | (201,657) |
| Prior year adjustments – impairment of goodwill recognised upon the adoption of SSAP 31 | 2 | – | (41,543) |
| | | <u>(101,364)</u> | <u>(243,200)</u> |
| Total recognised losses as retrospectively restated | | (101,362) | (242,974) |
| Disposal of subsidiary | | – | (612) |
| | | <u>(101,362)</u> | <u>(243,586)</u> |
| Prior year adjustments arising from the effects of change in accounting policies | 2 | | |
| – increase in accumulated losses in 1 April 2001 | | 41,543 | – |
| – decrease in goodwill at 1 April 2001 | | (41,543) | – |
| | | <u>–</u> | <u>–</u> |