

## Consolidated Statement of Recognised Gains and Losses

For the year ended 31st July, 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Share of reserves of associates	29	(182,041)	(412,084)
Deficit on revaluation of fixed assets on their transfer to investment properties	29	(31,961)	(35,385)
Exchange differences on translation of the financial statements of foreign entities, net	29	<u>(847)</u>	<u>(3,690)</u>
Net losses not recognised in the profit and loss account		(214,849)	(451,159)
Net loss from ordinary activities attributable to shareholders	29	<u>(1,200,274)</u>	<u>(629,436)</u>
Total recognised gains and losses		(1,415,123)	(1,080,595)
Negative goodwill credited to capital reserve arising on acquisition of an associate	29	<u>—</u>	<u>1,078,547</u>
		<u>(1,415,123)</u>	<u>(2,048)</u>

In addition to the gains and losses detailed above, certain gains and losses arose since 31st July, 2001 as a result of a prior year adjustment arising from the change in accounting policies summarised in note 2 to the financial statements, as follows:

For the year ended 31st July, 2002, as reported above		(1,415,123)
Recognised losses arising from a prior year adjustment, relating to period prior to 1st August, 2001	13	<u>(26,457)</u>
Total recognised gains and losses arising since the last annual report		<u>(1,441,580)</u>