CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

For the year ended March 31, 2002

	2002	2001
	HK\$'000	HK\$'000
Revaluation deficit on investment properties	_	(1,200)
Exchange differences arising on translation of		
financial statements of operations outside Hong Kong	214	(193)
Profit (loss) not recognised in the consolidated income statement	214	(1,393)
Net profit for the year	87,889	120,733
Total recognised gains	88,103	119,340
Prior period adjustment arising from the effects		
of changes in accounting policy (Note 2)		
- Increase in accumulated profits at April 1, 2000		52,821