

## CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES

Year ended 31 March 2002

	Notes	2002 HK\$'000	2001 HK\$'000
Surplus on revaluation of land and buildings	25	91,259	–
Surplus on revaluation of investment properties	25	30,787	–
Net gains not recognised in the profit and loss account		122,046	–
Net loss for the year attributable to shareholders		(49,877)	(39,269)
Total recognised gains and losses		72,169	(39,269)